Movement of Excisable Products Manual

Document last updated September 2021

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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Section 1 Introduction

1.1 This Manual

This is a Revenue Excise Manual on the **Movement of Excisable Products**. It is one in a series of excise manuals issued by Revenue for the information and guidance of Revenue Officers with responsibility for the administration, control and audit of traders involved in receiving, holding, manufacturing and moving excisable products either under duty suspension or duty-paid in another Member State. All manuals either provide instructions on new procedures and controls, or update/replace existing instructions.

1.2 Scope of Manual

This manual provides operational instructions for the information of staff on the following:

- the movement of excisable products under duty suspension to and from other European Union Member States,
- the movement of excisable products under duty suspension within the State,
- the movement of duty-paid excisable products to and from other European Union Member States,
- the authorisation of persons (other than authorised warehousekeepers) for specific functions relating to the movement of excisable products to and from other European Union Member States.

The overall objective is to ensure compliance by excise traders with the requirements of excise law in relation to these movements and, as payment of excise duty, or relief from it, is often contingent on those requirements, to ensure that excise liabilities are paid in full and on time.

1.3 EU General Excise Law

The EU law for the general arrangements for excisable products is set down in Council Directive 2008/118/EC of 16 December 2008 (the Directive), which replaced Council Directive 92/12/EEC with effect from 1 April 2010. In addition to the provisions for chargeability, liability, certain reliefs, and production processing and holding, the Directive sets down the arrangements for the movement of excisable products within the European Union. These arrangements are covered by Chapter IV (duty-suspended movements) and Chapter V (movements after release for consumption, referred to as “duty-paid movements”) of the Directive.

1.4 National Law

The national provisions for the general arrangements for excise duties are in Part 2 of the Finance Act 2001, which has been substantially amended by the

Finance Act 2010 to take account of Council Directive 2008/118/EC. All references in this manual to sections are, unless otherwise stated, to sections of that Part. Chapter 2A of Part 2 covers duty suspended movements, and Chapter 2B covers duty-paid movements.

This primary law is complemented by the Control of Excisable Products Regulations 2010 (S.I. No. 146 of 2010) (the Regulations), which sets down detailed requirements and procedures. All references to regulations are, unless otherwise stated, to those regulations.

1.5 Public Notices

The following Public Notices should be read in conjunction with this Staff Guide:

- Public Notice 1880. Excise: Import of Excisable Products from EU Member States for Commercial Purposes,
- Public Notice 1886. Alcohol Products Tax,
- Public Notice 1877. Excise: Tax Warehouses and Duty Suspension.

1.6 Excise Movement Control System (EMCS)

All consignments under duty-suspension are processed by way of the EMCS system, and all consignors and (subject to the qualification in par 4.6) all consignees, are required to have an EMCS application for that purpose.

For further information on EMCS, see: Trader Guide for EMCS

1.7 Excise Duty Rates

The excise duty rates applicable to excisable products are published on the Revenue website at the following link:

- Excise Duty Rates.

1.8 Cancellation of Instructions

This manual supersedes and cancels the following instructions:

Instruction	Section
Customs and Excise Staff Instructions Relating To The Holding, Movement And Control Of Excisable Products, Issued Feb 1993	Part 1, Sections 3 & 4 Part 2, Sections 6 & 7

Section 2. Revenue Administration and Control

2.1 General Guidelines

Principal Officers, in consultation with their Assistant Principals, are to ensure that all administration and control functions set out in these, and other instructions, are assigned to, and carried out efficiently and effectively, by Officers within the relevant Revenue Division.

2.2 Revenue Officers – General References

References in this manual to Revenue Officers or Officers normally refer to the Revenue Officer in the district where the trader is located, i.e. the Revenue Division dealing with the cross tax head affairs of the applicant. However, in some circumstances, local/divisional management may decide on the appropriate Revenue supervision of a trader, based on the geographical location of premises or place of delivery of the excisable products.

2.3 Authorisation of Revenue Officers

Revenue Officers are required under excise law to be authorised in writing by the Revenue Commissioners to perform certain duties and functions. These functions include the authorisation of registered consignees and temporary registered consignees (see par 5.7), authorisation of registered consignors (see pars 3.3 and 3.4), and the approval of tax representatives (see par 9.5).

While authorised Officers are given certain powers under the statutory provisions concerned, they are subject to and constrained by the orders, instructions and directions of the Revenue Commissioners in relation to the exercise of these powers.

Section 3. Duty-suspended Consignments from the State

3.1 Consignors

Under section 109E(1) excisable products may be consigned under duty suspension:

- from a tax warehouse in the State, where the consignor is an authorised warehousekeeper, or,
- from a place of importation into the territory of the EU, where the consignor is a registered consignor. The latter is a new category of trader (see pars 3.4 and 3.9).

3.2 EMCS

In order to interact with EMCS, a consignor will have to apply to Revenue Online Service (ROS) for a sub certificate of their existing ROS digital certificate with permission limited to the C&E tax head. In the event that a consignor does not have an existing ROS digital certificate he/she will have to apply to Revenue Online Service (ROS) for such a certificate, and then apply for a sub certificate of this with permission limited to the C&E tax head. A consignor must have a 13-digit SEED number in order to get a digital sub certificate. EMCS ROS user guide.

A consignor who is the administrator of the original ROS certificate may nominate a person other than an employee, e.g. a Customs clearing agent, to use their ROS digital sub certificate, with permission limited to the C&E tax head, for the purpose of interacting with the EMCS system on their behalf. In such circumstances the consignor, under Regulation 63 of the Regulations, is obliged to notify the Revenue Officer of the arrangement.

3.3 Consigning Authorised Warehousekeepers: Bond Requirements

Section 109 provides for the authorisation of authorised warehousekeepers, and subsection (7)(c) of that section requires any authorised warehouse-keeper, who consigns under duty-suspension, to provide security, valid throughout the EU, for the excise duty on the products consigned.

This security will usually be provided by means of a composite bond, which also covers the excise risk to the products held in the tax warehouse. The terms of that bond are set down in the authorisation document.

The proprietor warehousekeeper may act as the consignor on behalf of a tenant, under the proprietors SEED number and under cover of that proprietor's bond.

It is important, however, that a bond requirement is applied to any tenant warehousekeeper who intends to act as a consignor, and to be entered as such on the electronic Administrative Document (e-AD) or other

accompanying document. If the tenant warehousekeeper already has a bond (e.g. as the proprietor of another tax warehouse), that bond can be adapted to cover these consignments. Otherwise a suitable bond should be drawn up to cover the role as consignor.

Officers should familiarise themselves with the guidelines in the Tax and Duty Manual (TDM) Authorisation of Warehousekeepers and the Approval of Warehouses Manual , particularly par 3.14, which deals with the financial security/bond requirements of authorised warehousekeepers.

3.4 Registered Consignors: Authorisation and Bond Requirements

Section 109A provides for the authorisation of registered consignors (see par 3.1), and subsection (4) requires every registered consignor to provide security, valid throughout the EU, for the excise duty on the products consigned.

The authorisation requirements are very similar to those for an authorised warehousekeeper under section 109. Authorisation may be restricted to a period of time, specific types of excisable products, and by conditions of authorisation. As with the authorisation of warehousekeepers, the applicant must:

- be able to satisfy the conditions,
- hold a current tax clearance certificate,
- not have been convicted of an indictable tax offence, anywhere in the EU, in the ten years prior to the application.

Before any consignment is dispatched, the registered consignor must provide a bond, at a level specified in the authorisation document, to cover the excise duty on the products consigned.

The registered consignor is required to inform a Revenue Officer of any changes that are relevant to the conditions of authorisation. The Officer may, with sufficient notice to the registered consignor, vary those conditions.

An authorisation may be revoked where the registered consignor:

- breaches the conditions of authorisation,
- breaches any requirement of excise law relating to the excisable products covered by the terms of the authorisation,
- fails to satisfy the requirements for authorisation.

The Officer must, however, notify the registered consignor of the intention to revoke, and allow at least fifteen days for representations to be made.

3.5 Consignees in other Member States (OMS)

A consignment of duty-suspended excisable products may be dispatched to:

- an authorised warehousekeeper,
- a registered consignee (including temporary registered consignee), or
- an exempt consignee (see par 3.7),

in another Member State.

A **registered consignee** is a trader authorised by the competent authority of the destination Member State to receive, in the course of business, excisable products under a suspension arrangement.

A **temporary registered consignee** is a registered consignee who receives a maximum of 12 consignments in a calendar year, and whose authorisation is restricted to:

- a specified quantity of excisable products,
- a single consignment,
- a single consignor, and
- a specified period.

It should be noted that there is no provision for consignment under duty suspension to a private individual.

3.6 Consignments to Authorised Warehousekeepers or Registered Consignees (OMS)

A consignment may only be dispatched to an authorised warehousekeeper or registered consignee in another Member State where that authorised warehousekeeper or registered consignee is registered with a 13 digit number on the SEED register of economic operators. Consignors may check the validity of the SEED number of the consignee, and the classification of products that consignee may receive, though the EU Commission Europa website.

In the case of a consignment to a temporary registered consignee in another Member State, the details of the consignment, which that temporary registered consignee is registered to receive, under that particular 13 digit number, will be available on the SEED register.

3.7 Consignments to Exempt Consignees

An exempt consignee is a person who qualifies for a relief under Article 12(1) of the Directive for excisable products delivered to:

- diplomatic and consular staff,

- NATO troops, or the civilian staff accompanying them, or
- recognised international organisations, established under international conventions or,
- armed forces, or the civilian staff accompanying them, of another Member State operating in this State under the EU's Common Security and Defence Policy (CSDP) as set out in Section 2 of Chapter 2 of Title V of the Treaty on European Union.

Before a consignment is dispatched to an exempt consignee in another Member State, the consignor must receive a certificate, referred to as an "exemption certificate", for the consignment, certified by the competent authority of the Member State of destination. The form of that exemption certificate is set down in Commission Regulation (EC) No 31/96 and is reproduced at Appendix A.

The consignor must retain a copy of the exemption certificate as a record, and ensure that, in addition to the e-AD, a copy of the exemption certificate accompanies the consignment.

3.8 Consignments to a Place of Exportation in another Member State

Section 109G provides that consignments under duty-suspension to a place of exportation (from the Union) in another Member State must be under EMCS. The warehousekeeper may only dispatch the consignment following successful cross-checking of the EMCS and Customs Export Control System (ECS) declarations. The procedures are outlined under "Scenarios" in the EMCS Trader Guide. This EMCS requirement does not apply to any consignment that is not under the Customs ECS system.

In any case where, following the dispatch of a consignment, a discrepancy is found between the e-AD information and the ECS information for that consignment, the consignor must halt the consignment, when so required by a Revenue Officer, pending resolution of the discrepancy.

3.9 Consignments from Point of Import by Registered Consignors

Import consignments, for onward delivery to a destination in another Member State, will be indicated on the import declaration with procedure code 4200 and procedure category 1F2. The e-AD submitted by the registered consignor (see par 3.1), must indicate the SAD number of the import declaration. The procedures are outlined under "Scenarios" in the EMCS Trader Guide.

3.10 Consignments when EMCS is Unavailable ("Fallback")

Section 109I provides that, where EMCS is unavailable to a consignor, the consignment may be dispatched under cover of a paper document containing

all the data required for an e-AD. In these cases the consignor is obliged to submit an e-AD for the consignment as soon as EMCS becomes available and, from the time of that submission, the consignment is under that e-AD and subject to all the requirements for a consignment under EMCS.

The detail of this fallback procedure, and a form that may be used for consignments under that procedure, is set out in the EMCS Trader Guide

3.11 Cancellation of/Changes to e-AD after Consignment

Under section 109H(1), a consignor may only cancel an e-AD before the consignment has been dispatched.

Under section 109H(2) a consignor may, after dispatch, change the destination of a consignment (i.e. change of consignee and place of delivery) to any other destination that is registered on SEED. This change is not, however, permitted in the case of a consignment to an exempt consignee.

In the case of a consignment of mineral oil by sea, the consignor may, under section 109H(4) omit the data concerning the consignee from the e-AD, where the identity of the consignee and destination of the consignment is not known at the time the e-Ad is submitted.

3.12 Consignments of Completely Denatured Alcohol

Alcohol is exempt from excise duty throughout the EU when it has been rendered unfit for human consumption by an EU approved procedure for completely denaturing the alcohol. The EU approved denaturants which are employed in each Member State for the purposes of completely denaturing alcohol are described in the Annex to Commission Regulation (EC) No 3199/93 and 162/2013. The Regulation is reproduced at Appendix 3 of Public Notice 1887– Receipt and use of denatured and undenatured alcohol products.

Bulk consignments of completely denatured alcohol are not subject to the procedures for consignment under duty-suspension, and are instead to be consigned under cover of the simplified accompanying document and under the procedures that apply to consignments of duty-paid excisable products (see Section 7).

Any alcohol product that has been denatured in any way other than by one of the approved procedures for complete denaturing is, however, subject to the requirements for consignment under duty-suspension.

Section 4. Duty-suspended Consignments To/Within the State

4.1 Introduction

Officers should pay particular attention to these key areas for excise control. Duty-suspended consignments to the State will usually be either consigned to an authorised warehousekeeper or to an authorised registered (or temporary registered) consignee.

Officers should familiarise themselves with the TDM Tax Warehouses Administration and Control Manual which provides separate guidelines for Officers in relation to duty-suspended goods:

- consigned to authorised warehouses,
- moving from warehouse to warehouse,
- delivered ex warehouse to exempt consignees or as ships stores.

In general, secure arrangements must be made for either the receipt of the consignment into a tax warehouse or, in the context of these instructions, the payment of the excise duty by the registered consignee.

4.2 Consignees

Under section 109(IA), a consignee in the State must be:

- an authorised warehousekeeper, registered as such on SEED (see par 4.4),
- a registered consignee, registered on SEED (see pars 4.5 and 4.6),
- an exempt consignee (see par 4.7).

It should be noted that there is **no provision for consignment under duty suspension to a private individual.**

4.3 EMCS

In order to interact with EMCS, a consignee will have to apply to Revenue Online Service (ROS) for a sub certificate of their existing ROS digital certificate. A consignee must have a 13 digit SEED number in order to get a digital sub certificate. A temporary registered consignee will have to amend the SEED number on the digital sub certificate for every consignment as each consignment is, in this case, allotted its own specific SEED number.

A consignee who is the administrator of the original ROS certificate may nominate a person other than an employee, e.g. a customs clearing agent, to use his/her ROS digital sub certificate, with permission limited to the C&E tax head, for the purpose of interacting with the EMCS system on his/her behalf.

In such circumstances the consignee, under Regulation 63 of the Regulations, is obliged to notify the Officer of the arrangement**.**

4.4 Consignments to Authorised Warehousekeepers

Under section 109(2), an authorised warehousekeeper may be authorised as such either as the proprietor of the tax warehouse or as a tenant of that proprietor. For convenience, these two types of authorised warehousekeeper are referred to as “the proprietor” and “the tenant”.

The authorised warehousekeeper, who is to be the consignee for a consignment, must be registered on SEED, for the classification of excisable products to be consigned, before the consignment is dispatched.

In most cases the proprietor (using the proprietor’s SEED number) acts as the consignee for consignments destined for the tenant.

Where, however, excisable products are consigned to a tenant warehouse-keeper (under that tenant warehousekeeper’s 13 digit SEED number), that tenant warehousekeeper must, under section 109(7)(b), provide security to cover the excise duty on that consignment. This security is to cover the excise duty from the time the consignment is confirmed to have been received by the tenant warehousekeeper, until the products are accepted by the proprietor warehousekeeper and recorded in the warehouse accounts.

This requirement, for a consignee tenant warehousekeeper to provide security, need not be applied in the case of a tenant warehousekeeper who receives consignments of mineral oil by sea for bulk storage in the proprietor’s tanks in a mineral oil tax warehouse.

More detailed guidelines relating to the authorisation of warehousekeepers and the administration and control of tax warehouses can be found in the following excise TDMs:

- Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual , and
- Tax Warehouses Administration and Control Manual

4.5 Consignments to Registered Consignees

A **registered consignee** is, in this context, a trader (other than an authorised warehousekeeper), authorised by Revenue to receive, in the course of business, excisable products under duty-suspension arrangements. The criteria for authorisation, and the process of dealing with the approval of an application for authorisation are covered in Section 5.

Under section 109IA, a registered consignee must, before any consignment is dispatched, provide security to cover the excise duty. Except in the case of a temporary registered consignee (see par 4.6), this security should be by way of a direct debit payment arrangement, with deferment for excisable products other than mineral oils. This arrangement should be set down in the record of the authorisation.

The registered consignee must immediately notify the Officer of the arrival of the excisable products at the premises or place of delivery and:

- pay any excise duty that may not already have been paid (e.g., on an excess delivery),
- hold the consignment intact until such time as it is examined or authorised for release by the Officer.

In any case where the consignment contains **marked gas oil** or **marked kerosene**, the registered consignee who declares the consignment on the excise duty entry (see par 8.4) must complete a declaration that the fuel concerned has been marked in accordance with Regulation 29 of the Mineral Oil Tax Regulations 2012, and that it is intended for a purpose other than as a propellant for a motor vehicle.

4.6 Consignments to Temporary Registered Consignees

A temporary registered consignee is a registered consignee who receives no more than 12 consignments or fewer in a calendar year, and whose authorisation is, in accordance with section 109IA restricted to:

- a specified quantity of excisable products,
- a single consignment,
- a single consignor, and
- a specified period.

The criteria for authorisation, and the process of dealing with the approval of an application for authorisation are covered in Section 5.

A temporary registered consignee is not required to have a direct debit deferred payment arrangement, but should instead pay the excise duty on the consignment, by means of an excise duty entry, before it is dispatched.

When that payment is made, the temporary registered consignee must advise the Officer of:

- the payment, by means of the excise duty entry,
- the description of the excisable products to be consigned, and
- the 13 digit SEED number of the consignor in another Member State.

The Officer will then input details of the consignment on the SEED system, which will generate a 13 digit excise number specific to the consignment. The expiry date of this number will be determined by the Officer, taking account of a reasonable journey time for the consignment. It is recommended that a standard journey time of no more than eight days be allowed. This time limit may, however, be adjusted, depending on the particular circumstances of each consignment.

4.7 Consignment to Exempt Consignees

An exempt consignee is a person or organisation that qualifies for a relief, under section 104(1)(a), (b) and (c) for excisable products delivered:

- to diplomatic and consular staff,
- to recognised international organisations, established under international conventions,
- in very exceptional cases where, under an agreement with a third country (i.e. non-EU), excisable products are allowed to be delivered without payment of excise or VAT.

Consignments from other Member States to exempt consignees must be accompanied by the VAT and Excise Exemption Certificate provided for in Commission Regulation (EC) No 31/96, (copy at Appendix A). This certificate must be completed by the exempt consignee, certified by the Protocol Section of the Department of Foreign Affairs, and sent to the consignor in the other Member State before the consignment is dispatched.

While these consignments are subject to EMCS requirements, the report of receipt for them is, as an exception to the standard procedure, issued by the Excise Liaison Office. (Located in the VIMA office in Dundalk).

4.8 Report of Receipt

For consignments received under EMCS, section 109L provides that the consignee must submit a report of receipt no later than five working days after the consignment has been received (see also Trader Guide for EMCS).

4.9 Consignments from Small Wine Producers

Section 109O (2) and (3), and Regulation 72, provide that consignments of wine under duty-suspension from a small wine producer (i.e. a person producing on average less than 1000hl of wine per year) in another Member State are not subject to excise duty suspension requirements, including EMCS. These consignments must instead be under cover of the document provided for and in Article 3(1) of Commission Regulation (EC) No. 884/2001 (on carriage of wine).

The consignee for these consignments must:

- in advance of the dispatch of the consignment, inform the Officer of the intention to receive it,
- provide such evidence as the Officer may require to confirm that the consignment is from a small wine producer,
- when the consignment is received, provide the Officer with a copy of the wine accompanying document referred to above, and
- in the case of any trader who is not an authorised warehousekeeper, pay the appropriate excise duty via bank draft or Electronic Fund Transfer (EFT) by presentation of an EDE, (see TDM EEDS Staff Manual in advance of the dispatch of the wine).

4.10 Consignment to a Place of Direct Delivery in the State

"Direct delivery" means the delivery of a consignment under duty suspension to a premises or place in the State, other than the address in the SEED Register of the designated consignee (authorised warehousekeeper or registered consignee). The delivery will usually be made, not to the designated consignee, but to an end-customer.

Because "direct deliveries" are a departure from the key principle of consignment to the premises of a designated consignee, they are subject to additional control requirements. As provided for by Section 109J(2), these additional requirements are set down in Regulations 43E and 43F of the Regulations (as amended by the Control of Excisable Products (Amendment) Regulations, 2013 (S.I. 368 of 2013)).

4.10.1 Direct Deliveries: General

Regulation 43E provides for all direct deliveries other than the delivery of consignments of mineral oil by road from N.I under Regulation 43F (see par 4.11).

Direct deliveries under Regulation 43E will, in most cases, relate to deliveries of alcohol products and may be made where, for each consignment and before it is dispatched:

- an Advance Notice has been submitted electronically by the designated consignee to the Officer (see par 2.2), and
- permission for the direct delivery has been granted by the Officer.

The Advance Notice shall be in such form as the Revenue Commissioners may require and shall show:

- the name, address and where applicable, the VAT number of the person in the State to whom the consignment is to be delivered,
- the address of the proposed place of direct delivery, and the expected date and time of arrival,
- the name, address and SEED registration number of the consignor,
- a full description of the excisable products to be consigned, including the CN-Code references and the chargeable quantity expressed in the appropriate units of charge,
- any other information as the Revenue Commissioners may from time to time require.

The address of the place of direct delivery must also be shown on the e-AD for the consignment.

The standard EMCS procedures should, otherwise, apply, and the application for direct delivery in EMCS, which in effect allows direct delivery for all consignments to a particular consignee, is not to be used.

4.11 Direct Delivery of Consignments of Mineral Oil by Road from N.I.

4.11.1 Introduction

Regulation 43F provides for direct delivery of consignments of mineral oil by road from N.I. These direct deliveries may be made on an ongoing basis, subject to a written agreement between Revenue and the designated consignee concerned.

4.11.2 Registered Consignees: Terms and Conditions

The designated consignee must be a Registered Consignee authorised as such by Revenue.

In addition to the specific requirements under Regulation 43F, particular conditions for the direct delivery arrangement will be set down as part of the conditions of authorisation for the Registered Consignee concerned (see Section 5 for authorisation procedures). These conditions will include:

- the detail of the advance notice for the consignment (see par 4.11.3.),
- access to additional information on the consignment (see par 4.11.4.),

- documentation that must accompany the movement (see par 4.11.5.).

A copy of the Terms and Conditions are available at Appendix G.

4.11.3 Advance Declaration for Marked Fuels (MGO, ULSMGO & Marked Kerosene)

Regulation 43(F)(2) provides for an 'Advance Declaration' of the consignment by electronic means. This requirement is to be confined to consignments of marked fuels.

At least three hours prior to the dispatch of the consignment of marked fuel from the Mineral Oil Warehouse in Northern Ireland, the registered consignee must submit, by secure means to Revenue, a declaration of the details of the consignment including:

- name and address of the consignor,
- estimated time of dispatch,
- estimated time of arrival,
- full product description and quantity ordered,
- transport vehicle and tanker registration/identification number,
- name and address of haulier,
- customer name,
- address to which the consignment is being delivered,
- customer's AFTL/MFTL and VAT No., as applicable,
- route to be followed by consignment including land frontier crossing point.

4.11.4 Notification of Actual Loading (all consignments)

Under Regulation 43(F)(3), as a condition of the direct delivery arrangement, an 'Actual Notification of Loading' of the consignment must be provided, by secure means to Revenue before the consignment is dispatched from the Mineral Oil Tax Warehouse in NI. The Notification must include the IERT number of the Registered Consignee and the following information:

- ARC number of the e-AD proper to the consignment,
- name and address of the consignor,
- actual time of dispatch, and estimated time of arrival,
- full product description and quantity of product loaded,
- transport vehicle and tanker registration/identification number,
- name and address of haulier,
- customer name,
- address to which the consignment is being delivered,
- customer's AFTL/MFTL and VAT No., as applicable,

- route to be followed by consignment including land frontier crossing point.

4.11.5 Accompanying Documentation

Regulation 43(F)(5) requires that all consignments of mineral oil under that Regulation must be accompanied by a paper copy of the e-AD for that consignment, or a commercial document bearing the same information, including the ARC number.

That name, address and, where applicable, the VAT number of the person in the State to whom the consignment is to be delivered, should also be entered on the paper copy or commercial document.

In addition, as a condition of the direct delivery arrangement, a hard copy of both the Advance Notification and Notification of Actual Loading should accompany consignments of marked fuels.

Where a consignment is to be delivered to more than one customer or place of direct delivery, the accompanying documentation should also include the following details:

- name and delivery address of each customer,
- the order in which the deliveries are to be made,
- the time of arrival of the first delivery, and
- the quantity and type of product for each customer.

4.11.6 Compliance Interventions

Large Corporates Division and / or the relevant Division in which the Registered Consignee is located will have primary responsibility for the compliance of traders involved in the delivery of consignments of mineral oil from Northern Ireland by road to places of direct delivery in the State.

In most circumstances the Division in which the place of direct delivery is located, as notified to Revenue, will have responsibility for carrying out compliance interventions including examination of product at the place of delivery of a consignment. Where a consignment is e delivered to more than one customer or place of direct delivery, the place of examination will be the place of first delivery,

Division Managers should ensure that Revenue Officers, for the purposes of carrying out compliance interventions, have access to the secure means through which Revenue receive the Advance Notices of Loading for ULSMGO, MGO and Kerosene and Actual

Notices of Loading for all mineral oil products (see pars 4.11.3 and 4.11.4).

Division Managers should also liaise with LCD as necessary in respect of control procedures required to be carried out on consignments.

Officers will have the facility to carry out compliance interventions as follows:

- physical examination of consignment and checking of accompanying documents at place of delivery,
- verification by way of phone call that consignment has arrived,
- check of documents / records at place of delivery.

4.11.7 Recording of Interventions

It is essential that interventions carried out by Revenue Officers are recorded on the relevant e-AD on the EMCS under the 'Control Report' functionality tab. This tab can only be accessed by Revenue Officers with Control Officer `EMCSCO' (EMCS Level 20) permission.
It is also essential that interventions be recorded on the relevant Excise Duty Entry, which is accessed on the Excise Duty Entry detail screen on ITP. See TDM EEDS Staff Manual

Interventions should be managed as Aspect Queries in RCM.

Compliance Officers will need to have access to and familiarise themselves with the Mineral Oil Dashboard, ROM 1 Reports, and Geographical Intelligence System for Mineral Oil (GISMO).

Section 5. Approval of Registered Consignees & Temporary Registered Consignees

5.1 Introduction

This Section contains detailed instructions for dealing with applications for registration as a registered consignee or temporary registered consignee (see pars 4.5 and 4.6), and for the administration and control of consignments to such traders.

These instructions supersede all previous instructions relating to the approval of Registered (Excise) Traders (RETs) and Non-Registered (Excise) Traders (Non-RETs). Officers should note that, **unlike** the situation that pertained to Non-RETs, applications for registration as a temporary registered consignee **are** subject to an approval process.

5.2 Application and Authorisation: Registered Consignees

The application for authorisation as a registered consignee should be sent to the appropriate Revenue Office (see par 2.2). A standard application form should be used, a copy of which is included at Appendix B**.**

Authorisation may only be granted where, in accordance with section 109IA, the applicant has provided security to cover the excise duty on every consignment to be received.

Except in the case of a temporary registered consignee (see par 4.6), this security should be by way of a direct debit payment arrangement with deferment for excisable products other than mineral oils (See AEP Information Leaflet on the Revenue website).

The applicant must also show in the application, to the satisfaction of Revenue, that such applicant:*

- can satisfy the conditions of authorisation,
- will comply with excise law in relation to excisable products,
- is engaged in legitimate trade in excisable products, with a view to the realisation of profits arising out of or related to the legitimate trade of excisable products,
- can demonstrate that the business activity to be carried out will be conducted solely for the benefit of the applicant,
- can demonstrate that the systems (including the accounting and stock control systems) and procedures of the business activity will provide a

full and true record of all transactions of the business in a form readily accessible to Revenue,

- has a secure premises or place to which the consignments can be delivered, and where they can be examined as required,
- provides any information required about the consignments to be received,
- is registered for VAT,
- be registered with ROS with access to the EMCS system (see Trader Guide for EMCS and EMCS ROS User Guide).

*****Where the applicant is a company, any director or person having control of such company within the meaning of section 11 of the Taxes Consolidation Act 1997, must also satisfy the conditions of authorisation.

Authorisation is subject to conditions set down by Revenue for each particular case, and Officers must be satisfied that the applicant will be able to comply with such conditions. These conditions should include:

- the delivery of consignments, and accounting for them, in a manner that will enable Revenue to achieve satisfactory levels of control,
- satisfactory systems of stock control and accounting,
- appropriate systems of management and supervisory controls,
- where the applicant is not the owner of the premises, confirmation of access to the premises by Revenue Officers, and
- compliance with the requirements of Health and Safety legislation.

Officers may require an applicant to provide any additional information that it finds necessary for the consideration of the application, and may also require verification of any information provided.

Authorisation as a registered consignee will not be granted if the applicant or where the applicant is a company, any director or person having control (within the meaning of section 11 of the Taxes Consolidation Act 1997) of that company:

- has in the ten years prior to the application, been convicted of any indictable offence under the acts referred to in section 1078 (1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State,
- has been authorised previously as;
    - a registered consignee under this section,

- an authorised warehousekeeper under section 109, or
- a registered consignor under section 109A,

where there has been a contravention of, or a failure to comply with, the conditions of that previous authorisation and the applicant has not shown to the satisfaction of Revenue that the contravention or failure has been remedied.

- does not hold a current tax clearance certificate issued under section 1094 of the Taxes Consolidation Act 1997,
- where required for the business activity and excise law, does not hold a current excise licence.

5.3 Application and Authorisation: Temporary Registered Consignees

Registration as a temporary registered consignee is subject to the same procedures for application and authorisation as other registered consignees. It must be borne in mind however that a temporary registered consignee is not required to be registered for VAT, or to have a direct debit payment arrangement (see par 4.6).

Temporary registered consignees should pay the excise duty on the consignment, by means of an excise duty entry, before it is dispatched

Because the registration is, for temporary registered consignees, restricted, inter alia, to a single consignment (see par 4.6), it is important that the IETT number (on SEED) is issued on a temporary basis only, allowing sufficient time to complete the consignment. Details of all IETT numbers issued must be recorded in the customer notes in ITS.

It is not necessary to repeat the approval process for subsequent consignments to a temporary registered consignee, provided the Officer is satisfied that the risks associated with the applicant are not increased, or the ownership of the company has not changed. However, the unique IETT number, which will be generated for each individual subsequent consignment must be advised immediately to the consignee.

Where a temporary registered consignee receives 12 consignments in a calendar year (see par 4.6), that consignee must, before any further consignments are received, be authorised with the full responsibilities of a registered consignee, including the provision of security in advance. Subject to review by the Officer, the trader should then remain as a registered consignee.

5.4 Initial Assessment & Pre-Approval Checks

On receipt of an application for authorisation as a registered consignee, the Officer should record the application in RCM. The Officer should then carefully examine the application form and the accompanying documentation, with the objective of making an initial assessment of any risks associated with the granting of the authorisation (see par 5.6) and, in so far as can be ascertained from the application, ensure that:

- the proposed business, on a prima facia basis, provides satisfactory evidence of its bona fides,
- the payment arrangements, including deferred payment arrangements where appropriate, are satisfactory,
- the applicant satisfies the general requirements (see par 3.4), and
- the applicant and premises satisfy all the conditions relating to the granting of an authorisation, see Appendix B.

Following the initial assessment outlined above, the Officer should then carry out the following background checks:

- check details relating to the company and its ownership with the Companies Registration Office and Registry of Business Names, Parnell House, 14 Parnell Square, Dublin 1, confirming the names of the company directors, and any links they may have with other companies that might be relevant,
- assess the Revenue history of the applicant, and all other companies (live and ceased) associated with the directors, through interrogation of the Revenue ITS systems, including, if available, establishing the REAP score of the applicant,
- confirm that trader is in possession of appropriate excise licence, if required,
- enquire from Investigations and Prosecutions Division (I.P.D) whether the applicant, including principals in the case of a company, has come to the attention of those offices. For temporary registered consignees, this action need only be taken where the officer has concerns regarding the bona fides of the applicant,
- an internet search for relevant information.

5.5 Pre Approval Visit to Premises & Interview of Applicant

The applicant should normally be visited at his/her premises to establish the suitability of both the applicant and the premises, to verify the details provided by the applicant, and generally to assist in forming an opinion as to whether the applicant satisfies Revenue's general requirements for granting authorisation.

The visit should include an interview with the applicant, or where the applicant is a company, the Managing Director or Secretary of the company.

In the course of the visit and interview the Officer should:

- confirm the identity of the applicant,
- discuss details contained in the application and clarify any areas of uncertainty. In some cases it may be necessary to visit the applicant on foot of a preliminary enquiry and prior to a formal written application being made,
- inspect the premises and assess its suitability for the storage and examination of excisable products with emphasis on security, access arrangements and health and safety aspects,
- ascertain details of applicant's business, e.g. customers, suppliers, links with other companies, other activities carried on, etc,
- confirm that the applicant's stock control and accounting systems are satisfactory,
- emphasise that no duty suspended excisable products can be received until such time as adequate payment is made or secured via a deferred payment arrangement, and
- emphasise that no sales of excisable products should be made until the relevant excise licence is in place.

5.6 Risk Indicators

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[…]

5.7 Approving Registration

On receipt of all relevant documentation from the applicant, and subject to a satisfactory outcome to the assessment process, the Officer should forward a report and recommendation to the authorised Assistant Principal (see par 2.3).

The Assistant Principal should consider every aspect of the application, and the Officer's report and recommendation, and if satisfied, should issue the Authorisation Document to the applicant, which will include the terms and conditions attaching to the authorisation. See Appendix D(i) for copy of standard Authorisation Document for a registered consignee, and Appendix D(ii) for copy of standard Authorisation Document for a temporary registered consignee.

The applicant should sign the Authorisation Document and his/her acceptance of the Conditions of Authorisation, and return it to the Officer, confirming that adequate direct debit arrangements have been put in place, or payment of excise duty has been made in respect of a temporary registered consignee.

On receipt of all signed documentation, the Officer should, in the case of a **Registered Consignee:**

- verify that the direct debit arrangements are adequate,
- input all relevant data relating to the applicant to SEED, which will automatically generate a SEED number in the Irish Excise Registered Trader (IERT) format,
- record the issue of all IERT numbers in customer notes in ITS,
- ensure a proper trader record is maintained in accordance with par 5.9.

And in the case of a **Temporary Registered Consignee**, the Officer should:

- verify payment of the excise duty on the consignment by means of an excise duty entry,
- input details of the consignment on the SEED system, which will generate a 13 digit SEED number (in the IETT format) specific to the consignment, see par 5.3,
- record the issue of all IETT numbers in customer notes in ITS,
- ensure a proper trader record is maintained in accordance with par 5.9.

The Assistant Principal, following confirmation that all stages of the application process is in order, should issue a letter to the applicant confirming issue of the IERT number.

5.8 Refusing Registration

Where the Officer is **not satisfied** that the applicant:

- satisfies the requirements (see par 5.2), or
- can comply with the terms and conditions of the Approval Order,

the application should be refused**.** The grounds or basis for refusal is to be formally advised to the applicant in writing.

Officers should exercise care in setting out the reasons for such refusal, with the focus on emphasising that the applicant does not satisfy the qualifying criteria or that a satisfactory case has not been made that the proposed business is bona fide and will realise profits (see also par 5.12 on Appeals).

5.9 Trader File and Records

Officers must retain a trader file, incorporating:

- CRMS Reference,
- all relevant documents and correspondence relating to the approval of the registered consignee, including:
  - records of any pre-approval checks carried out and the results of such checks,
  - report and Recommendations under par 5.2,
  - copy of the Approval Order,
  - signed Acceptance by the applicant of the conditions,
- copies of documents relating to deferred payment arrangements,
- details of any subsequent changes to the terms of approval,
- any other relevant documentation.

The above should include hard copies of emails where relevant.

5.9.1 Case Management on RCM

All cases should be managed through RCM. Interventions that involve contact with the trader e.g. application, authorisation and approval should be recorded as an Aspect Query in RCM. In addition, relevant notes for a trader should also be recorded on CRS/ITP.

5.10 Change in Authorisation and Conditions

A registered consignee shall inform Revenue of any changes or proposed changes that are relevant to the conditions of the authorisation. Revenue may at any time following such notice of proposed change vary the conditions of the authorisation.

Where an authorised registered consignee is a company, the authorisation shall expire immediately upon a change of control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of such company.

Where a registered consignee has ceased, or intends to cease, carrying out the activities for which the authorisation was granted, it must notify the Revenue Officer in writing of the date of cessation or proposed cessation of those activities. The authorisation granted shall be revoked from the date that is specified in the written notification.

5.11 Revocation of Authorisation

Section 109(IA) provides for the revocation of an authorisation.

Revenue may revoke an authorisation as a registered consignee where the authorised registered consignee or where the authorised registered consignee is a company, any director or person having control (within the meaning of section 11 of the Taxes Consolidation Act 1997) of that company:

- no longer satisfies the requirements for authorisation,
- in the proceeding 10 years, has been convicted of any indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State.
- contravenes or fails to comply with excise law in relation to excisable products covered by the authorisation,
- contravenes or fails to comply with any of the conditions of the authorisation,
- provided information that was false or misleading in a material respect, when applying for authorisation, or for authorisation as a registered consignee,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the business activity carried out under the authorisation, is undertaken with a view to the realisation of profits from legitimate trade in excisable products,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the business activity carried out under the authorisation, is being conducted solely for the benefit of the authorised registered consignee,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the systems (including the accounting and stock control systems) and procedures of the business activity provide a full and true record of all transactions of that business in a form readily accessible to the Revenue Commissioners,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the premises or place where the business activity is carried out is suitably secured for the holding, processing, and production of excisable products.

The formal decision to revoke an authorisation should be made by the relevant authorised Principal Officer, see par 2.3, following a report and recommendation by the Officer and Assistant Principal.

Officers should be mindful that revocation of an authorisation is one of the most serious actions that can be taken as it will effectively close down the business in question. Revocation should therefore be seen as an action of last resort and only be considered where a serious breach or breaches of the conditions of authorisation have occurred and other methods of ensuring the compliance of the registered consignee have not been successful.

It is therefore essential that any instances of breaches of the conditions of authorisation, or non-conformity with excise law, are dealt with immediately through issue of formal warning letters and, if appropriate, the imposition of administrative penalties in accordance with FA 2001.

Officers should note that, in general, at least two formal warning letters should have been issued, which clearly specify that authorisation may be revoked if the non-compliance activity of the trader continues, before revocation action is initiated.

While the issue of formal warning letters should be the standard practice in advance of any revocation, a single serious breach of conditions could also give rise to revocation even where formal warning letters had not been issued. Such breaches should, however, be of a sufficiently serious nature involving significant risk to the excise duty on goods received, or stored at, or dispatched from, the premises.

Officers should ensure that records are maintained of all checks and enquiries carried out, and of any correspondence with the registered consignee. Such records may be required to support the revocation of authorisation.

If revocation is considered appropriate, a full report stating the grounds and basis for revocation with recommendation should be submitted via the Assistant Principal to the relevant Principal Officer.

Where it is proposed to revoke an authorisation, the Principal Officer will notify the registered consignee in writing of the reasons for the revocation and specify the period during which representations may be made. Normally a period of 20 working days from the date of notification should be allowed.

Any representations made during the specified period will be considered and the final decision to revoke the authorisation will be made by the relevant Principal Officer who will inform the registered consignee in writing of the reasons for the decision and the date by which the authorised registered consignee must cease to act as such. The registered consignee should also be advised of the right to appeal the revocation under Part 2 of the Finance Act 2001 and the information on the Appeals relating to Excise matters contained in General Excise Appeals.

Revocation of an authorisation should be reflected in the SEED registration by inserting an end date.

5.12 Appeals

Appeals may be made to the Tax Appeals Commission, in accordance with Section 146 of the Finance Act 2001 against a refusal or revocation to register a person as a registered consignee.
Information for the public on the Appeals relating to Excise matters is contained in General Excise Appeals.

5.13 Annual Review

Officers are to review the terms of all approvals at least annually to ensure that they are still appropriate to the level and type of activity of the trader.

A key element of this review is to ensure, in the case of temporary registered consignees, that the number of consignments received has not exceeded the statutory limit of 12 (in a calendar year).

A record of this review should be kept in the trader's file.

Section 6. Administration and Control of Registered Consignees and Temporary Registered Consignees

6.1 Introduction

This Section sets out the Revenue administration and control procedures for the delivery of consignments to registered consignees and temporary registered consignees (approved and registered in accordance with Section 5), and the excise payment arrangements for them.

These administration and control arrangements are to ensure that the consignee:

- provides advance notice of the arrival of the goods,
- secures or pay the excise duty in advance,
- make the goods available for examination, when required, by Revenue Officers at a secure premises,
- retains suitable records for inspection, and
- complies with the terms of approval for registration.

6.2 Registered Consignees – Control Procedures

In accordance with the terms and conditions of their approval, registered consignees are required to provide prior notification to the Officer at least one full working day in advance of the dispatch of a consignment to them. In practice this would normally suggest that at least two days' notice should be provided in advance of arrival of the consignment.

In some cases the Excise Duty Entry (EDE) (see par 8.4), with the appropriate invoice/invoices may be accepted as the prior notification. Otherwise, prior notification should be provided using the format of advance declaration, set out in Appendix C.

Officers should ensure that appropriate arrangements are in place with the registered consignee for prompt notification of the arrival of the consignment at the designated premises. On receipt of notification the Officer should communicate his/her intention to either examine or release the consignment.

Where the consignment is authorised for release the registered consignee should be requested to check the consignment and notify the Officer of any discrepancies.

Where a decision is made to examine the consignment, the registered consignee should be requested to hold the consignment intact until such

examination is completed. The examination should be carried out at the designated premises without undue delay (see par 4.5).

6.3 Payment by Registered Consignees

Officers should familiarise themselves with the contents of the TDM EEDS Staff Manual and its requirements, in order to be fully conversant with the processing of the Excise Duty Entry (see par 8.4).

An Excise Duty Entry (EDE) must be presented as soon as possible after arrival of the consignment. On receipt of the EDE the Officer should check details against invoices, advance declaration, and the electronic Administrative Document (eAD) on the EMCS (see par 6.7). The duty calculations must be checked for accuracy, and any discrepancies notified to the declarant. Care should be taken that the correct data is declared in box 8, i.e. correct Excise Office code.

The method of calculation of alcohol products tax, and the related ERN's (Excise Reference Numbers) are set out in detail in Public Notice 1886.

6.4 Monthly Returns from Registered Consignees

Registered consignees should furnish a monthly return to the Officer of all consignments received from other EU Member States under duty-suspension arrangements. The registered consignee, or if a company, a responsible person within the company, should sign the return which should contain at the minimum the following details:

- registered Consignee identity number,
- date of arrival of each consignment of duty-suspended excisable product,
- the 21-digit ARC reference number of the relevant e-AD,
- the quantity and description of the excisable product received,
- the reference number of the Excise Duty Entry on which the relevant Excise duty and Vat was paid.

6.5 Temporary Registered Consignees – Control Procedures

The requirements and procedures for prior notification, notification of arrival, release of the products, and holding for examination, set down in the previous paragraph for registered consignees, apply also for temporary registered consignees.

While temporary registered consignees need only be approved once, in advance of the dispatch/receipt of the initial consignment, Officers should note the following additional procedures that must apply to all consignments received by temporary registered consignees:

- on receipt of advance declaration and EDE (see par 8.4) Officers must input details of the consignment on the SEED system. This will generate a thirteen-digit SEED number in the IETT format. This number will refer only to a single consignment, from a single consignor, for a specified quantity of excisable products, and for a specified period. This period should take account of a reasonable journey time for the consignment. It is recommended that a standard journey time of no more than eight days be allowed. This time limit may be adjusted depending on the particular circumstances of each consignment,
- officers should advise the consignee immediately of the IETT number, record the issuing of that number in the customer notes in ITS,
- officers should, at the time of issue of the IETT number, remind the consignee of the digital sub cert requirements as set out in his/her conditions of approval. It should be noted that non VAT-registered temporary consignees cannot be issued with a ROS digital certificate, in which case the SEED registration should indicate that the trader is "non-electronic". An e-AD for such traders will result in a Transaction Review item to the relevant Revenue office. Report of Receipt should be dealt with by administration and control staff, (see par 6.8),
- record the issue of all IETT numbers in customer notes in ITS,
- some Member States may indicate on SEED that the temporary registration is "reusable", in which case the goods may be dispatched to that trader in a number of consignments, the total quantity dispatched not to exceed the total authorised quantity. In all cases it is the responsibility of the consignor to ensure that the dispatched quantity does not exceed the authorised quantity for a product. This facility should only be extended to Temporary Registered Consignee in exceptional circumstances where the consignor cannot, for bona fide reasons, dispatch the product in one consignment.

The registration of a Temporary Registered Consignee is disseminated to other Member States via EU common domain. The consignor, identified in the SEED registration, may dispatch the authorised products on the strength of the SEED registration (i.e. when the national SEED registration has been disseminated to EU SEED).

6.6 Payment by Temporary Registered Consignees

Temporary registered consignees are not required to provide direct debit arrangements, but they must ensure payment of the appropriate excise duty before the dispatch of each consignment by presentation of the EDE, and payment via bank draft or Electronic Fund Transfer (EFT).

The checks outlined in par 6.3 also apply.

6.7 EMCS Report of Receipt

An Officer may be required to issue the report of receipt on behalf of temporary registered consignees who do not have an EMCS application.

The Officer must, if required, provide the consignee with a copy of the relevant e-AD. The consignee must acknowledge receipt of the consignment, including, if applicable, notification of Refusal, Partial Refusal and/or Excess and Shortage. A 'Declaration of Receipt' form is available under VIMA and EMCS in Revnet for this purpose. This should be forwarded to the Officer by e-mail (as an attachment), by fax or otherwise as agreed. The original is to be maintained in the trader's records and be available for inspection. The Officer may receipt the e-AD on behalf of the trader on the strength of the declaration of receipt

6.8 Selection for Examination

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[…]

Officers should note that where irregularities are detected, consideration should be given to a number of further actions, including:

- implementation of a comprehensive Revenue audit,
- reference to IPD for investigation, and
- revocation of approval (see par 5.11). However, such action should only be considered where a serious breach or breaches of the conditions of approval have occurred and other methods of ensuring the compliance of the registered consignee have not been successful. The revocation of an approval is normally preceded by the issue of appropriate warning letters.

6.9 EMCS Monitoring and Controls

Although notification of arrival of consignments of duty-suspended excisable products from other EU Member States will be received from the registered consignee, the EMCS should be interrogated on a regular basis.

The input of relevant details in the search menu option of the EMCS applicationwill show all e-ADs (electronic-Administrative Documents) that have been dispatched from warehouses in other EU Member States to registered consignees under Revenue control. It will be possible to view e-ADs as soon as they have been accepted by the EMCS application of the Member State of dispatch, and allocated the relevant 21 digit ARC (Administrative Document Reference Code) number.

6.10 Conduct of Examination

Examinations should be carried out promptly and at the time advised to consignee. The examination should include:

- checking that seals, if present, are intact,
- general scrutiny of the overall state of the goods on pallets or in containers when first opened,
- physical supervision of the goods when they are unloaded,
- comparison of the out-turn of the goods with all supporting documents i.e. invoices, shipping document, EDE, and e-AD,
- comparison of case marking with documentation,
- opening of a small number of cases and comparison with documentation.

Any duty underpaid as a result of under declaration of quantities, or mis-description should be collected, and a full explanation sought from consignee. Any under-payments of duty should be noted in the ITS record and may inform future decisions on selection for examination.

Officers carrying out examinations at an importer's premises should at all times be conscious of health and safety considerations.

A detailed record of the examination should be entered on the reverse of the EDE and the ITS record noted.

6.11 Work Flow

All EDEs generate work items, which are assigned to a work group. Officers should ensure that he/she is a member of the appropriate work group in order to deal with EDE work items. Officers, or their managers, should assign work items as required. When each consignment has been dealt with, Officers should ensure that the work item is closed in the workflow.

The work item provides information that a consignee in the Officer's district has submitted an EDE. Where Officers encounter work items that are not appropriate to that Officer's group or Division he/she should follow up on these items and ensure that they are transferred to the appropriate work group.

EMCS will also create Transaction Review work items to relevant administration and control staff, particularly where messages for non-electronic traders have been received.

Section 7. General Principles for Intra-EU Movement of Duty-Paid Excisable Products

The core principle of Chapter V of the Directive in respect duty-paid movements, is that where excisable products that have been released for consumption in a Member State are dispatched to another Member State, and held there for commercial purposes, those excisable products are subject to excise duty in the destination Member State. Subject to required procedures, the excise duty paid in the Member State of dispatch may be reimbursed.

There are two types of "commercial purpose" duty-paid consignments:

- trader-to-trader consignments under cover of the simplified accompanying document specified in Commission Regulation (EEC) No 3649/92 of 17 December 1992, and
- distance sales by a vendor in one Member State to a private individual in another Member State.

In Ireland's implementation of Chapter V, the only exception to this principle of taxation in the destination Member State is the relief, under section 104(2), for excisable products acquired in a Member State by a private individual for that individual's own use, and transported by that individual to the State (see Section 10).

It should be noted that there is no relief for any consignment acquired by a private individual in another Member State, where that private individual merely **arranges** for the transport of the consignment from that Member State. Consignments of this kind are unaccompanied, and as such the procedures applicable to trader to trader consignments outlined in Section 8 apply, mutatis mutandis, both to consignments transported on behalf of a private individual or a group of private individuals (e.g. a private wine club).

By the same principle, where a vendor in another Member State makes the arrangements to dispatch or transport the consignment to the private individual in the State, the procedures for distance sales outlined in Section 9 apply.

Section 8. Consignments to a Trader in the State of Excisable Products Duty-Paid in Another Member State

8.1 Legislation

Section 109T and Part 2 of the Regulations provide for the standard procedure that applies to consignments to a trader in the State, of excisable products duty-paid in another Member State.

8.2 Procedure

The procedure applies to all duty-paid consignments to the State, for commercial purposes, other than the distance sales covered by Section 9. This includes:

- consignments from a trader in another Member State to a trader in the State,
- consignments brought into the State by a trader established in another Member State, and
- consignments acquired in another Member State by a trader established in the State and brought into the State by that trader.

Any person (the person is referred to as "the declarant" in this and following paragraphs) who brings a consignment of this kind into the State must, at least one full working day in advance of dispatch of the consignment:

- deliver a written declaration to the Officer. The detail of that declaration is prescribed in Regulation 7,
- at the same time, by means of an excise duty entry EDE, pay or secure the excise duty on the products to be consigned (see par 8.4), and
- deliver to the Officer a document (referred to as a "duty guarantee document") confirming that excise duty on the products to be consigned has been paid or secured. This document is to be endorsed by the Officer as required by Regulation 9 and returned to the declarant.

Where (as in most cases) the excise duty is paid at that time, a copy of the excise duty entry may serve both as the written declaration and the duty guarantee document.

The declarant must ensure that a simplified accompanying document is properly completed and that copies 2 and 3 of this document accompany the consignment at all times.

On the arrival of the consignment at the premises or place specified in the declaration, the declarant must notify the Officer immediately, and hold the

consignment for inspection if required to do so. The declarant must also endorse Copy 2 and Copy 3 of the simplified accompanying document with details of excisable products received, and forward both copies, together with a copy of the excise duty entry for the consignment, to the Officer.

When the Officer has authorised the release of the excisable products, that Officer shall return Copy 2 and Copy 3 to the declarant, endorsed as required by Regulation 15(2), who shall retain Copy 2 and forward Copy 3 to the supplier in the other Member State.

8.3 Exceptional Requirements

Where a consignment of excisable products contains **marked gas oil** or **marked kerosene**, the declarant is required to make a written declaration to an Officer that the fuel concerned has been marked in accordance with Regulation 29 of the Mineral Oil Regulations 2012 and is intended for a purpose other than combustion in the engine of a motor vehicle.

In the case of a consignment of **cigarettes** or **roll-your-own tobacco**, the declarant should be aware of the requirements for payment of Tobacco Products Tax by means of tax stamps.

See also Section 16 of Public Notice 1877T - Information for Importers and Manufacturers of Tobacco Products.

8.4 Payment (Excise Duty Entry)

The form provided by Revenue for the declaration and payment of excise duty chargeable on excisable products consigned from another Member State is the Excise Duty Entry (EDE) - form C&E 1087. The EDE is processed via the Electronic Excise Declaration System.

Officers should be familiar this form and its requirements. For further information see:

- TDM Trader Guide for the Electronic Excise Declaration System (EEDS)

On receipt of the EDE the Officer should check details against invoices and advance declaration. The duty calculations must be checked for accuracy, and any discrepancies notified to the declarant. Care should be taken that the correct data is declared in box 8, i.e. correct Excise Office code.

The method of calculation of alcohol products tax, and the related ERN's (Excise Reference Numbers) are set out in detail in Public Notice 1886.

8.5 Release Without Examination

The declarant/consignee must notify the Officer immediately that the consignment arrives at the designated premises.

The Officer should then advise the declarant/consignee of his/her intention to either examine or authorise the release the consignment.

Where the Officer authorises release of the consignment without inspection, he/she should request the declarant/consignee to:

- check the consignment,
- endorse copy 2 and 3 of the Simplified Administrative Document with the details of the excisable products received, and note any discrepancies,
- forward these documents, and a copy of the EDE to the Officer.

On receipt of the endorsed Simplified AD the Officer should:

- check the details with original declaration,
- if satisfied, endorse Copies 2 and 3 and return to the declarant/consignee, who shall retain Copy 2 and forward Copy 3 to the supplier in the other Member State,
- retain a photocopy of the Simplified AD in the consignee's trader file.

8.6 Selection and Conduct of Examination

Where the Officer intends to examine the consignment he/she should advise the declarant/consignee accordingly immediately on receipt of notice of arrival of the consignment.

The examination procedures set out in par 6.9 of this manual apply, mutatis mutandis, to duty paid consignments and should be followed.

Following completion of the examination the Officer should:

- if satisfied, endorse Copies 2 and 3 and return to the declarant/consignee, who shall retain Copy 2 and forward Copy 3 to the supplier in the other Member State,
- enter the examination findings on the reverse of the EDE,
- retain a photocopy of the Simplified AD in the consignee's trader file.

8.7 Cross Border Consignments

In most circumstances the Officer responsible for carrying out the compliance procedures will be attached to the district where the designated place of delivery is located (see par 2.2).

8.8 Modified Procedures

Regulation 12 provides for modification to the procedures set out in this Section in certain circumstances.

Where any such arrangement is to be considered, the consignee concerned must apply in writing to the Officer, setting out:

- the exact nature of their business, with particular focus on the frequency of consignments,
- the type of goods involved,
- details of the suppliers of the goods,
- details of the customers of the goods within the State,
- the specified premises or places where goods will be delivered,
- details of records kept,
- details of direct debit deferred payment or payment on account arrangements,
- any other information relevant to the application.

On receipt of an application for modification of procedures, the Officer should submit a full report and recommendation to his/her Assistant Principal, who in consultation with Accountants General's and Strategic Planning Division will make the final decision.

Section 9. Distance Selling to Private Individuals in the State

9.1 Legislation

Section 109U, and Part 3 of the Regulations, provide for the standard procedure that applies to distance selling to private individuals in the State.

9.2 Procedure

A trader in another Member State who sells excisable products, duty-paid in that Member State, to a private individual in the State for the personal use of that private individual, and who dispatches or transports the excisable products, directly or indirectly, to the private individual is referred to as a "non-State vendor".

A non-State vendor must appoint a person established in the State as a tax representative, to act on their behalf. The tax representative must be approved by Revenue (see par 9.4).

The non-State vendor, or the tax representative acting on behalf of the non-State vendor, must:

- deliver a written declaration, referred to as an "advance declaration", and a duty guarantee document, to the Officer at least one full working day in advance of dispatch of the consignment. The detail of the declaration is prescribed in Regulation 18, and the contents of the declaration are set out in Appendix C, and

- pay or secure the excise duty at the time the declaration is delivered.

Where (as in most cases) the excise duty is paid at that time, a copy of the Excise Duty Entry may serve as the advance declaration and duty guarantee document. The Officer must then endorse the copy used as the duty guarantee document, return it to the declarant, and retain the copy used as the advance declaration.

A copy of the duty guarantee document should accompany the consignment.

The non-State vendor or tax representative (see par 9.4) must notify the Officer immediately of the arrival of the consignment at the premises or place specified in the advance declaration, pay any excise duty outstanding, and hold the products for inspection if required to do so. The declarant must forward a copy of the excise duty entry for the consignment to the Officer.

Where the Officer is satisfied that the consignment is in accordance with the advance declaration, and that the excise duty on it has been paid in full, he/she may authorise the release of the excisable products concerned.

For distance selling of **cigarettes** or **roll-your-own tobacco**, the non-State vendor must be aware of the requirements for payment of Tobacco Products Tax by means of tax stamps.

See also Section 16 of Public Notice 1877T - Information for Importers and Manufacturers of Tobacco Products

9.3 VAT

Non-State vendors (of excisable products) are required to register for VAT in the State. Further information is available on the Revenue Website.

9.4 Tax Representative

A person established in the State may be approved by the Revenue Commissioners as a tax representative, under Section 109U (2) and Regulation 65, to act as an agent for a non-State vendor delivering excisable products, duty-paid in the Member State of dispatch, to private individuals in the State under distance selling arrangements. The tax representative is, under Section 99(6), liable for the payment of the excise duty on excisable products delivered to the State by or on behalf of the non-State vendor for whom he or she is acting as an agent.

9.5 Tax Representative – Approval Process

Any person seeking approval as a tax representative must be established in the State and:

- the application for registration should be sent to the appropriate Revenue Officer (see par 2.2),
- provide a letter from a non-State vendor in another Member State appointing the applicant to act as a tax representative on the non-State vendor's behalf, and
- provide any other information that an Officer may require in any particular case.

On receipt of a written application the Officer should record the application in the CRMS system and open a Tax Representative trader approval file (see par 5.9).

A meeting should be arranged with the applicant or, where the applicant is a company, with the managing director or secretary, where the requirements and conditions of approval are explained to the applicant.

The Officer should confirm that the Non State Vendor is registered for VAT in the State, and also seek details of:

- full details of the Non-State vendor supplier including name, address, type of business,
- the type and quantity of excisable products to be received,
- the premises or place of importation to be used, and
- payment arrangements for the excise duty.

The Officer, once satisfied with the bona fides of the applicant, and all matters relevant to the application, must submit a report and recommendation to the Assistant Principal, who will make final decision on the granting of approval.

Following a decision to grant an approval, the Officer must issue the Approval Order to the applicant, see Appendix E for copy of standard Approval Order.

On receipt of all signed documentation from the applicant, the Officer should complete the Tax Representative Approval file with notation to the effect that applicant has been approved to act as an agent for a non-State vendor delivering excisable products, duty-paid in the Member State of dispatch, to private individuals in the State under distance selling arrangements.

9.6 Revocation of Registration

Section 109U(2)(c) provides for the revocation of a registration. See instructions in par 3.13 of the TDM Authorisation of Warehouskeepers and Approval of Tax Warehouses Manual , on the revocation of an authorisation as a warehousekeeper, which apply, mutatis mutandis, to the revocation of a registration of a tax representative.

9.7 Appeals

Appeals may be made, in accordance with Section 146 of the Finance Act 2001 against a refusal or revocation to register a person as a tax representative.
Information for the public on the Appeals relating to Excise matters is contained in General Excise Appeals.

9.8 Payment of Excise Duty

The Tax Representative is required to pay the appropriate excise duty, by means of an Excise Duty Entry (EDE), prior to the dispatch of consignments). The EDE can be paid by any of the following methods deferred payment, bank draft or Electronic Fund Transfer (EFT).

See par 8.2 above for details of EDE requirements.

See also:
- Trader Guide for the Electronic Excise Declaration System

VAT
Vat is payable at the same time as the excise duty.

9.9 Control Procedures

The control procedures as outlined in pars 8.5 and 8.6 for duty-paid consignments apply, mutatis mutandis, to consignments delivered under distance selling arrangements, except that the Simplified Accompanying Document is not a requirement for such consignments.

9.10 Modified Procedures

Regulation 21 makes provision for modified procedures. However, where any such arrangement is to be considered, the consignee concerned must apply in writing to the Officer, setting out:

- the exact nature of their business, with particular focus on the frequency of consignments,
- the type of goods involved,
- details of the suppliers of the goods,
- details of the customers of the goods within the State,
- the specified premises or places where goods will be delivered,
- details of records kept,
- details of direct debit deferred payment or payment on account arrangements,
- any other information relevant to the application.

On receipt of an application for modification of procedures, the Officer should submit a full report and recommendation to his/her Assistant Principal, who in consultation with Planning Division should make the final decision.

Where approval is given for modification of procedures specific terms and conditions will apply and form part of the approval order.

Section 10. Alcohol and Tobacco Products Acquired Duty-Paid in Another Member State by Private Individuals who Transport them to the State

10.1 Summary of Provisions

Article 32 of the Directive provides that "excise duty on excise goods acquired by a private individual for his own use, and transported from one Member State to another by him/her, shall be charged only in the Member State in which the excise goods are acquired".

The Article goes on to set down several factors to be taken into account in determining whether the products are for "own use" of a private individual (as opposed to commercial purposes). These provisions of the Council Directive 2008/118/EC are substantially the same as the corresponding provisions of Council Directive 92/12/EEC, which it replaced.

Article 32 is implemented in our law by section 104(2), which provides for the exemption from excise duty, and Regulation 25, which sets down the factors to be taken into account for a determination as to whether products are for commercial purposes. These include the reasons given by the person for having the products, the person's occupation, the means of transport used, the frequency of journeys, and the quantity of the products.

As regards the quantity of products, Article 32 allows Member States to set guide levels "solely as a form of evidence". These guide levels may not be lower than a stipulated minimum for each type of product, and our guide levels are set accordingly in Regulation 25.

Only persons aged 17 and over may avail of this exemption.

10.2 Quantitative Guide Levels

The stipulation that the guide levels are to be "solely as a form of evidence" is crucial, and it is well established that possession of a quantity of goods in excess of a guide level cannot, of itself, be relied upon for a determination that the products are for commercial use. Other factors, including those mentioned in par 10.1, must be taken into account.

10.3 Revenue Powers

For the purposes of these provisions, under Article 19 of European Communities (Customs)(No. 2) Regulations 1992 (S.I. No. 431 of 1992), a Revenue Officer may stop and question a traveller from another Member State in relation to any baggage or goods either carried or in the possession or charge of that person, where the Officer has reason to believe that the person concerned is committing an offence involving excisable products.

Under section 134, a Revenue Officer in uniform may, where authorised to do so in accordance with section 144A(2), stop any vehicle where there are reasonable grounds for suspecting that excisable products are being transported by it. Section 135 provides that an authorised Revenue Officer may carry out such searches of the vehicle, and question the person in charge of it, in order to establish whether any excisable products transported by it are liable to forfeiture.

Section 11. Consignments to Traders in other Member States of Excisable Products Duty-Paid in the State

11.1 Legislation

Section 109V and Part 5 of the Regulations provides for consignments to traders in other Member States of excisable products duty-paid in the State.

Section 105(1)(a) and Part 9 of the Regulations provides for repayment of the excise duty paid in the State on the products so consigned.

11.2 Consignment Procedure

Any trader who dispatches a consignment of duty-paid excisable products to another Member State must, at least one full working day in advance of the dispatch, deliver to the Officer a written declaration containing:

- trader name, address and VAT number,
- the address of the premises or place in the State from which the excisable products are to be dispatched,
- the name and address of the consignee in the other Member State, and
- a full description of the excisable products, including the CN Code.

The consigning trader must keep the products intact at the address specified in the declaration for one full working day prior to their dispatch unless otherwise authorised by the Officer.

The consignor must complete a simplified accompanying document (details of which are set down in Commission Regulation (EEC) No 3649/92), retain copy 1 of that document and ensure that copies 2 and 3 accompany the consignment to its destination.

11.3 Repayment Procedure

The information required for a claim for repayment of the excise duty paid in the State on the products consigned is specified in Regulation 42(c). The claim must be made in writing to the Officer, and be accompanied by:

- Copy 3 of the simplified accompanying document endorsed with a certificate of receipt by the consignee in the Member State of destination,
- written evidence that excise duty has been paid in the State, and
- written evidence that excise duty has been paid or secured in the Member State of destination.

Where excise duty has not yet been paid, at the time a claim is made, the repayment may not be made until evidence of payment is produced.

Section 12. Distance-Selling of Excisable Products, Duty-Paid in the State, to Private Individuals in Another Member State

12.1 Legislation

Section 104(5)(b) provides for the repayment of the excise duty paid in the State on duty-paid excisable products that are properly consigned to a private individual in another Member State under a distance selling arrangement. The repayment procedure is prescribed in Part 9 of the Regulations.

Section 109W, and Part 6 of the Regulations, set out the requirements for a State vendor (the trader in the State who sells and consigns the excisable products) involved in distance selling to a private individual in another Member State.

12.2 Requirements in Member State of Destination

The State vendor (or a tax representative authorised in the destination Member State to act on his or her behalf) is liable for the excise duty in the Member State of destination on the products consigned. Before the dispatch of a consignment, the State vendor must have:

- registered his or her identity with the appropriate Revenue Office in the Member State of destination,
- guaranteed payment of the excise duty due in that other Member State on the products consigned.

The State vendor must also pay any excise duty still outstanding, as soon as the consignment is delivered.

12.3 Revenue Requirements

The State vendor must, at least one full working day in advance of the dispatch of a consignment deliver a written declaration to the Officer, containing:

- the name, address and VAT number of the State vendor,
- the address of the premises or place in the State from which the excisable products are to be dispatched,
- the name and address of the consignee in the Member State of destination, and
- a full description of the excisable products including the CN Code reference.

The excisable products must be held intact at the premises or other place of dispatch for one full working day after the declaration is delivered, unless otherwise allowed by the Officer.

12.4 Repayment Procedure

The information required for a claim for repayment of the excise duty paid in the State on the products consigned is specified in Regulation 42(c). The claim must be made in writing to the Officer, and be accompanied by:

- evidence that the products have been received by the consignee in the other Member State,

- written evidence that excise duty has been paid on the excisable products in the State,

- written evidence that excise duty has been paid or secured in the Member State of destination.

Where excise duty has not yet been paid, at the time a claim is made, the repayment may not be made until evidence of payment is produced.

12.5 VAT

State vendors (of excisable products) are required to register for VAT in the Member State to which the products are consigned. For further information, see VAT Guide on the Revenue website.

Section 13. Losses in the Course of Consignment

13.1 Losses in Consignment Under Duty-suspension

Section 98A(4) provides that excise duty is not chargeable on excisable products that are shown to the satisfaction of a Revenue Officer to have been lost in the course of consignment to the State, due to:

- unforeseen circumstances or force majeure, or
- the inherent nature of the products concerned.

This provision covers any products that have become spoiled or otherwise rendered unusable as an excisable product. It does not, however, cover frauds and irregularities in the course of consignment (see Section 14).

13.2 Losses in Duty-paid Consignments

The reliefs for losses, outlined in par 13.1, also apply to excisable products that are shown to have been lost in the course of consignment to the State under:

- cover of the simplified accompanying document in accordance with the procedures described in Section 8,
- a distance selling arrangement, under the procedure described in par 9.2.

13.3 Establishing the Loss

In circumstances where losses occur, the consignee must:

- immediately notify the Officer of the losses,
- hold the consignment is such state, where possible, until it is inspected by the Officer, unless informed by the Officer that an inspection is not required.

The Officer should decide whether a visit to inspect the losses is warranted, based on the nature of the incident, the scale of the loss, and the track record of the consignee.

An inspection should establish the circumstances of the losses, which should be documented accordingly. Any products which are considered unmarketable, or unfit for human consumption, should be destroyed in accordance with Regulatory requirements, and may be carried out under the supervision of the Officer, (if so required by the Officer in consultation with local management).

13.4 Repayment Claims

Where excise duty has been paid in advance on a consignment, any excise duty that is found to have been overpaid when losses have been established, may be repaid.

Claims must be made in writing by the consignee to the Officer, and should include:

- the circumstances of the losses, and confirmation that they have been reported in accordance with par 13.3,
- the name and address of the person who paid the duty,
- a full description of the products concerned,
- the amount of duty paid, and the corresponding EDE number/s.

Claims should be supported by appropriate documentary evidence, e.g. trader loss/damage report, credit note from supplier, etc.

Claims should be made within a period of 3 calendar months from the time of the loss/damage.

Claims may be accepted within 6 months following the end of each such period of 3 calendar months. Claims may also be accepted outside this timeframe provided specific arrangements have been made with the Officer, or where exceptional circumstances pertain.

13.5 Repayment Processing in ITP

Local processing and approving of repayments in ITP are replacing the Over Entry Certificate (OEC) repayment process, currently in use. The office where the payment is made is now responsible for dealing with the repayment due.

Users' ITP badges require authorisation from their Divisional Office to initiate or approve repayments. Local management should decide the levels of authority for each function.

Officers and manager should note that users cannot be authorised for both initiating and approving claims.

The following are the key steps in processing a repayment:

- before a repayment is initiated the taxpayer's financials must be credited with an amount equal to the amount requested in the repayment,

- inputting a negative Short C.I. in the period and tax-head from which the repayment is requested creates this credit. Care should be taken that the taxpayer has not already been credited by ITS,
- the Officer then selects the tax-head **C&E** from the **Customer Financials** on the ITP menu toolbar,
- on the ITS menu the **Initiate C&E Refund** menu option under **Functions/Customs Functions** becomes available to the user. Authorised users can then select this option to initiate a repayment for the tax-head and period selected,
- the user then assigns the repayment as a work item to an authorised approver. The user should also forward the appropriate claim form and supporting documents to the authorized approver,
- a work item is then created for the authorised approver,
- the authorised approver, when satisfied that the repayment is due, approves the amount for payment,
- ITS will then process the repayment and a cheque will issue to the customer,
- details of the repayment will be updated on the customer's records.

Authorisation Levels

Amount of Claim (€)	**Authorisation Level**
Up to 25,000	Higher Executive Officer
25,500 to 50,000	Assistant Principal
Above 50,000	Principal Officer

The above levels may be adjusted depending on local circumstances in consultation with the Assistant Principal Officer and Principal Officer.

Section 14. Irregularities

14.1 Irregularities in Consignment Under Duty-suspension

Where, due to an irregularity in the course of consignment under duty-suspension, excisable products are released for consumption, and where:

- the irregularity has occurred in the State, or
- the irregularity has been detected in the State, and there is no evidence that it has occurred elsewhere.

excise duty is due and payable on the products concerned. (Regulation 66 provides for the recovery of the excise duty).

In the case of a consignment from the State, a demand should be issued to the consigning warehousekeeper or registered consignor. In the case of a consignment to the State, arrangements should be made, through the Excise Liaison Office, VIMA, Dundalk, for collection of the liability from the person in the Member State of dispatch who has guaranteed the consignment

Where some or all the products in a consignment under duty-suspension do not arrive at their destination, and where the non-arrival cannot be otherwise accounted for to the satisfaction of the Officer, an irregularity shall be deemed to have occurred in the Member State of dispatch, and no recovery action should be taken.

14.2 Irregularities in Duty-paid Consignments

The same principles apply to irregularities in the course of duty-paid consignments. Where in the course of any commercial duty-paid consignment (either under cover of the simplified accompanying document or under a distance selling arrangement) some or all of the excisable products do not arrive at the place of delivery because of an irregularity, and:

- the irregularity has occurred in the State, or
- the irregularity has been detected in the State, and there is no evidence that it has occurred elsewhere.

Then excise duty is due and payable on the products concerned. (Regulation 66 provides for the recovery of the excise duty and Regulation 68 requires that the excise duty is to be recovered from the person who has secured the duty).

14.3 Suspicion of Fraud/Evasion

Where Officers, in the course of their work have reason to suspect that fraud or evasion of excise duties has been committed, they should consult both local management and IPD who provide a range of supports as follows:

Intelligence Support Unit (ISU)
ISU provide support, guidance and advice to Officers wishing to both identify and explore the potential suitability of cases for prosecution that may involve large-scale fraud/evasion of excisable products. Officers who are unsure as to whether their case is 'serious' or wants to explore how they can benefit from the employment of IPD resources can contact and explore the issue with ISU.

ISU will also explore cases in which the body of evidence in the case has already been recovered through Revenue action and no further operational or Revenue objectives can be achieved **except** through the investigation and the enhancement of the prosecution case.

ISU will liaise with 'IPD's National Investigations and Operation Branches' to explore any operational response.

'IPD's National Investigations and Operation Branches'(NIOPBR)
NIOBR will be available to explore immediate operational response in excise as well as customs cases, where criminal activity is contemporaneous and the movement of goods, cash or other evidence is involved and merits operational response.

Cases should be transmitted to the ISU/NIOBR as soon as possible following the detection, while the availability of witnesses and all other forms of material evidence is strongest.

Section 15. Consignment of Excisable Products between Two Places in a Member State via another Member State

The procedures for the movement of excisable products, duty-paid in another Member State, between two places in that Member State, by way of the territory of the State are provided for in Part 7 of the Regulations.

The procedures for the movement of excisable products, duty-paid in the State, between two places in the State, by way of the territory of another Member State are provided for in Part 8 of the Regulations.

The procedures for the movement of excisable products under a duty- suspension arrangement between two places in the State by way of the territory of another Member State are provided for in Part 12 of the Regulations.

List of Appendices

Appendix A:
VAT and Excise Duty Exemption Certificate (currently under revision)

Appendix B:
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Appendix C:
Standard Contents of Advance Declaration

Appendix D (i):
Registered Consignee Template containing
- Covering letter for issue with Approval Order
- Approval Order
- Standard Conditions of Approval
- Acceptance of Conditions
- Notification of IERT Number

Appendix D (ii):
Temporary Registered Consignee Template containing:
- Covering letter for issue with Approval Order
- Approval Order
- Standard Conditions of Approval
- Acceptance of Conditions

Appendix E:
Tax Representative Template containing:
- Covering letter for issue with Approval Order
- Approval Order
- Standard Conditions of Approval
- Acceptance of Conditions

Appendix F:
Links to Internal Revenue Documents

Appendix G:
Terms & Conditions applying to the Movement of Duty Suspended Mineral Oil from Northern Ireland to the State by Road.

Appendix A

EUROPEAN UNION

VAT AND/OR EXCISE DUTY EXEMPTION CERTIFICATE

(Directive 2006/112/EC – Article 151 and Directive 2008/118/EC – Article 13)

Serial No (optional):

1. ELIGIBLE BODY/INDIVIDUAL

Designation/Name

Street and No.

Postcode, place

(Host) Member State

2. COMPETENT AUTHORITY RESPONSIBLE FOR STAMPING (name, address and telephone number)

3. DECLARATION BY THE ELIGIBLE BODY OR INDIVIDUAL

The eligible body or individual[1] hereby declares

(a) that the goods and/or services set out in box 5 are intended[2]

☐ For the official use of

- ☐ foreign diplomatic mission
- ☐ foreign consular representation
- ☐ a European body to which the Protocol on the privileges and immunities of the European Union applies
- ☐ an international organisation
- ☐ the armed forces of a State being a party to the North Atlantic Treaty (NATO force)
- ☐ the armed forces of the United Kingdom stationed in the island of Cyprus

☐ For the personal use of

- ☐ a member of a foreign diplomatic mission
- ☐ a member of a foreign consular Representation
- ☐ a staff member of an international organisation

(designation of the institution) (see box 4)

(b) that the goods and/or services described at box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1, and

(c) that the information above is furnished in good faith.

The eligible body or individual hereby undertakes to pay to the Member State from which the goods were dispatched or from which the goods and/or services were supplied, the VAT and/or excise duty which would be due if the goods and/or services did not comply with the conditions of exemption, or if the goods and/or services were not used in the manner intended.

Name and status of signatory

Place, date Signature

[1] Delete as appropriate

[2] Place a cross in the appropriate box

4. STAMP OF THE BODY (in case of exemption for personal use)

Place, date Stamp Name and status of signatory

Signature

5. DESCRIPTION OF THE GOODS AND/OR SERVICES, FOR WHICH THE EXEMPTION FROM VAT AND/OR EXCISE DUTY IS REQUESTED

A. Information concerning the supplier/authorised warehousekeeper

(1) Name and address:

(2) Member State

(3) VAT/excise number or tax reference number

B. Information concerning the goods and/or services:

No	Detailed description of the goods and/or services[3] (or reference to the attached order form)	Quantity or number	Value excluding VAT and excise duty		Currency
			Value per unit	Total value	
		Total amount			

6. CERTIFICATION BY THE COMPETENT AUTHORITIES OF THE HOST MEMBER STATE

The consignment/supply of goods and/or services described in box 5 meets:
☐ totally ☐ up to a quantity of (number)[4]

the conditions for exemption from VAT and/or excise duty

Name and status of signatory

Place, date Stamp Signature

7. PERMISSION TO DISPENSE WITH THE STAMP UNDER BOX 6 (only in case of exemption for official use)

By letter No:

Dated:

Designation of eligible institution:

Is by

Competent authority in host Member State:

Dispenses from the obligation under box 6 to obtain the stamp

Name and status of signatory

Place, date Stamp Signature

[3] Delete space not used. This obligation also applies if order forms are attached.
[4] Goods and/or services not eligible should be deleted in box 5 or on the attached order form.

Explanatory notes

1. For the supplier and/or the authorised warehousekeeper, this certificate serves as a supporting document for the tax exemption of the supplies of goods and services or the consignments of goods to the eligible bodies/individuals referred to in Article 151 of Directive 2006/112/EC and Article 13 of Directive 2008/118/EC. Accordingly, one certificate shall be drawn up for each supplier/warehousekeeper. Moreover, the supplier/warehousekeeper is required to keep this certificate as part of his records in accordance with the legal provisions applicable in his Member State.

2. (a) The general specification of the paper to be used is as laid down in the **Official Journal of the European Communities** C 164 of 1.7.1989, p. 3.

The paper is to be white for all copies and should be 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

For an exemption from excise duty the exemption certificate shall be drawn up in duplicate:

— one copy to be kept by the consignor,

— one copy to accompany the movement of the products subject to excise duty.

(b) Any unused space in box 5.B. is to be crossed out so that nothing can be added.

(c) The document must be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognised by the host Member State.

(d) If the description of the goods and/or services (box 5.B of the certificate) refers to a purchase order form drawn up in a language other than a language recognised by the host Member Stale, a translation must be attached by the eligible body/individual.

(e) On the other hand, if the certificate is drawn up in a language other than a language recognised by the Member State of the supplier/warehousekeeper, a translation of the information concerning the goods and services in box 5.B must be attached by the eligible body/individual.

(f) A recognised language means one of the languages officially in use in the Member State or any other official language of the Union which the Member State declares can be used for this purpose.

3. By its declaration in box 3 of the certificate, the eligible body/individual provides the information necessary for the evaluation of the request for exemption in the host Member State.

4. By its declaration in box 4 of the certificate, the body confirms the details in boxes 1 and 3(a) of the document and certifies that the eligible individual is a staff member of the body.

5. (a) The reference to the purchase order form (box 5.B of the certificate) must contain at least the date and order number. The order form should contain all the elements that figure at box 5 of the certificate. If the certificate has to be stamped by the competent authority of the host Member State, the order form shall also be stamped.

(b) The indication of the excise identification number as defined in Article 22(2)(a) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties is optional; the VAT identification number or tax reference number must be indicated.

(c) The currencies should be indicated by means of a three-letter code in conformity with the ISO code 4217 standard established by the International Standards Organisation. [5]

6. The abovementioned declaration by the eligible body/individual; shall be authenticated at box 6 by the stamp of the competent authority of the host Member State. That authority can make its approval dependent on the agreement of another authority in its Member State. It is up to the competent tax authority to obtain such an agreement.

7. To simplify the procedure, the competent authority can dispense with the obligation on the eligible body to ask for the stamp in the case of exemption for official use. The eligible body should mention this dispensation at box 7 of the certificate.

[5] As an indication, some codes relating to currencies current used: EUR (euro), BGN (lev), CZK (Czech koruna), DKK (Danish krone), GBP (pound sterling), HUF (forint), LTL (litas), PLN (zloty), RON (Romanian leu), SEK (Swedish krona), USD (United States dollar).

APPENDIX B

Application for approval as a Registered Consignee/Temporary Registered Consignee under Section 109IA, Finance Act 2001

1. Name of Applicant:	**2. Name under which trading is carried on:**
3. Trading Address: E/mail address: Phone No: FAX No:	**4. State nature of trading entity (i.e. whether a public or a private limited company, sole trader, partnership etc):**
5. Registered Address: **5(a) Company Registration No:**	**6. Vat Registration No:*** *** If applicable**
7. Directors: Name and Position held: (i) _____ _____ (ii) _____ _____ (iii) _____ _____	**Address:** (i) _____ _____ (ii) _____ _____ (iii) _____ _____
8. Shareholders: **Name:** (i) _____ percentage shareholding (ii) _____ percentage shareholding (iii) _____ percentage shareholding	**Address:** (i) _____ _____ (ii) _____ _____ (iii)_____ _____

9. Address of Designated Premises:

_____

_____

The premises must comply with Health and Safety requirements.

Where the premises are not those of the applicant, the written consent of the owner to such arrangement, including the right of access by Revenue Officers, must be submitted with the application.

10. Source of Excisable Products:

11. Estimated Annual Throughput:

Spirits: Tobacco:

Wine: Mineral Oil:

Beer:

12. Excise Licences held by Applicant:

Type	Name of licensee	**Licence Reference No.**

13. C&E Account Number: *

Deferred Payment/Direct Debit (Alcohol & Tobacco Traders): *****

* If applicable

14. Arrangements for completion of Excise duty Entries:

Self		Tick (✓) previous box
Agent		Tick (✓) previous box

14(a). Name and address of agent if applicable:

15. Details of all previous application(s) made to the Revenue Commissioners:

16. Additional information to be submitted with your application:

A. Details of existing business and nature of proposed business.

B. Details of your records and accounts system in respect of excisable products.

C. Details of how Excise Movement Control System e-AD's (electronic-Administrative Documents) received will be receipted.

17. Declaration:

I, _____(name in block letters), hereby declare that the above information is correct and apply on behalf of _____ for authorisation as a Registered Consignee/Temporary Registered Consignee under Section 109IA, Finance Act 2001 (delete as appropriate).

Template letter for issue with Application Form

Dear

I refer to your recent enquiry re approval as a …….. Please find enclosed an application form for approval as a ……. Please complete question 16 in full. I also refer you to Revenue Web Site where further information can be obtained by accessing PN 1880/1886 link at (revenue.ie).

Excise Licences dealt with by NELO, Government Buildings, The Glen, Waterford

Telephone: 01-7383640
Email: exciselicences@revenue.ie

Registration for Value Added Tax is dealt with by **(District currently dealing with your Revenue Affairs)**

Queries relating to the Direct Debit Deferred Payment scheme should be directed to AEP Accounts, Government Offices, Nenagh, Co. Tipperary.

Telephone: 01-7383677
Email: eCustoms@revenue.ie

Yours sincerely,

_____

APPENDIX C

Advance Declaration

Standard contents for advanced declaration

1. Name and address and, where applicable the VAT number of the person in the State to whom the consignment is to be delivered
2. Name, address, VAT number, and SEED number of the consignor in another Member State who is to dispatch the consignment.
3. Address of premises or place to which the consignment is to be delivered or (as the case may be) the place of presentation, and the expected date of delivery
4. Name, address, and VAT number of the transporter, or carrier of the consignment
5. Full description of the excisable products including the CN Code Reference
6. Chargeable quantity of the excisable products expressed in the appropriate units of charge
7. Value of the excisable products
8. Excise duty payable on the products
9. Name and address of person responsible for the payment of the excise duty
10. Other information as the Commissioners may require

APPENDIX D (i)

Standard Authorisation Document for a Registered Consignee

This Template is to be used for authorising a Registered Consignee

Each Authorisation Document must be accompanied by Conditions (Annex 1) and a declaration of acceptance (Annex 2), to be signed by the applicant.

Officers should note that the conditions at Annex 1 are those that will apply in most cases. However, depending on circumstances of application it may at times be necessary to alter these conditions.

In the event that further specific conditions are applied in particular cases by the Revenue Commissioners, such conditions should also be included.

Company**:**

Ref File no.

Authorisation as a Registered Consignee

To whom it may concern

I refer to your application for authorisation as a Registered Consignee

I am directed by the Revenue Commissioners to forward to you the enclosed Registered Consignee Authorisation Document dated and a copy of this authorisation.

A Registered Consignee Number will be issued to you on receipt of your signed acceptance of the conditions of authorisation and on confirmation that an adequate Direct Debit arrangement has been put in place.

Please return:

1. The Registered Consignee Authorisation Document and the Annex 1 conditions with each page initialled and dated (3 pages in all) and

2. Please also return the signed acceptance of the conditions at Annex 2 as soon as possible to:

Yours sincerely

_____
Assistant Principal

Ref:

Registered Consignee Authorisation Document

Registered Consignee:
Name

Address

The Revenue Commissioners hereby authorise…… as a Registered Consignee under the provisions of Section 109IA of the Finance Act, 2001 for the purpose of receiving duty-suspended excisable products, **(specify e.g. wines/beer/spirits**) in case/ keg under duty suspension arrangements, at the designated premises of

This authorisation is effective from, subject to compliance with and acceptance in writing by ……of the conditions at Annex 1.

_____
Assistant Principal

Annex 1

Standard Conditions attached to Registered Consignee Authorisation Document

A registered consignee must:

1. Have EMCS (Excise Movement and Control System) facility, or access to EMCS facility that will enable receipt of e-AD's (electronic-Administrative Documents) in respect of duty-suspended consignments of Excisable products.

2. If applicable register with ROS via Online Services.

3. Apply for digital sub certificate (sub user digital cert) of administrators certificate, with permissions for EMCS via Online Services.

4. Inform Revenue Officer if person other than direct employee of Registered Consignee is authorised to use digital sub certificate (sub user digital cert), in order to receipt e- AD's (electronic-Administrative Document's) in respect of duty –suspend consignments of excisable products.

5. Receipt or have receipted all e-AD's (electronic-Administrative Documents) post arrival of duty-suspended consignments of excisable products.

6. Hold a valid excise licence.

7. Enter a direct debit deferred payment arrangement with the Commissioners to secure payment of the duties due.

8. Be registered for VAT.

9. Guarantee payment of excise duty in circumstances where s/he acts as guarantor for any duty liability that may arise during the intra -Community movement of excisable product.

10. Provide name, address, and VAT number, of the transporter or carrier of the consignment.

11. Undertake to neither hold nor dispatch excisable products under a duty-suspension arrangement.

12. Undertake to pay, (subject to deferment) the proper duty to the designated excise office at the time of receipt of the goods.

13. Furnish returns of stocks received and duty payments in the form acceptable to the Revenue Officer, on the last working day of the month.

14. Arrange to have consignments conveyed directly and intact to the designated premises indicated herein.*

15. Ensure that the designated premises complies with Health and Safety Legislation, and other regulatory requirements.

16. Deliver to the Revenue officer at least one full working day in advance of the dispatch of the consignment a written declaration in a manner prescribed by the Revenue Officer relating to that consignment. The address of the designated premises to which the consignment is to be delivered will be included in this written declaration.

17. Notify the Revenue Officer of the arrival of the consignment.

18. Retain each consignment intact at the premises until such time as they have been examined or authorised for release by the Revenue Officer.

19. Notify all losses or discrepancies in consignments to the Revenue Officer as soon as they come to notice.

20. Consent to all monitoring and stock checks to enable the Commissioners to verify what goods have actually been received and that the excise duty to which they are liable has been paid.

21. Maintain records and accounts in the manner required by the Revenue Officer for a period of six years.

22. Allow official access to premises, records and stocks, and allow books and records and/ or copies thereof to be taken if so required.

23. Ensure that all internal movements of excisable products for which duty has been paid or accounted for are accompanied by documents or invoices containing references sufficient to establish such duty payments.

24. Accept that the Revenue Officer may at any time for reasonable cause, and following such notice as is reasonable in the circumstances, revoke or vary this authorisation.

25. Accept that a review of the authorisation be carried out by a Revenue Officer every two years.

26. Where the registered consignee is a company, accept that the authorisation as a registered consignee will expire immediately upon a change of control of that company.

27. Notify the Revenue Officer in writing of any intention to cease carrying out the activities for which the authorisation is granted.

*The designated premises referred to in condition 14 above is at

Date of issue

Annex 2
Acceptance of Conditions

I, _____ (name in block capitals) am authorised to act for and on behalf of , and I confirm that I have read and understood the conditions numbered 1 to 27 attaching to the Registered Consignee Authorisation Document dated **,** and agree on behalf of .to be bound by them. I understand that breach of these conditions may be an offence and may result in prosecution and/or withdrawal of authorisation. I have initialled and dated each page (3) of a copy of the Registered Consignee Authorisation Document and the conditions attached thereto, (Three pages, in total), which will be retained by Revenue.

Signature_____

Designation Managing Director/Company Secretary/Owner if sole trader*

Date_____

Delete, as appropriate*

ISSUE OF IERT NUMBER

Dear

I am directed by the Revenue Commissioners to refer to your application for approval as a Registered Consignee, and to inform you that they authorise…… to act as a Registered Consignee at the above designated premises, in accordance with Council Directive 2008/118/EC and Finance Act, 2001, and have allocated to you the permanent reference **IERT.** The authorisation is subject to the conditions and requirements already signed and accepted by……. and that the approval applies to…….

Yours faithfully

_____
Assistant Principal

APPENDIX D (ii)

Standard Approval Order for a Temporary Registered Consignee

This Template is to be used for approving a Temporary Registered Consignee

Each Approval Order must be accompanied by Conditions (Annex 1) and a declaration of acceptance (Annex 2), to be signed by the applicant.

Officers should note that the conditions at Annex 1 are those that will apply in most cases. However, depending on circumstances of application it may at times be necessary to alter these conditions.

In the event that further specific conditions are applied in particular cases by the Revenue Commissioners, such conditions should also be included

Company**:**

Ref File no.

Approval as a Temporary Registered Consignee

Dear

I refer to your application for approval as a Temporary Registered Consignee

I am directed by the Revenue Commissioners to forward to you the enclosed Temporary Registered Consignee Approval Order dated… and a copy of this order.

Please return:

1. The Temporary Registered Consignee Approval Order and the Annex 1 conditions with each page initialled and dated (3 pages in all) and
2. Please also return the signed acceptance of the conditions at Annex 2 as soon as possible to:

Yours sincerely

_____
Assistant Principal

Ref:

Temporary Registered Consignee Approval Order

Temporary Registered Consignee:
Name
Address

The Revenue Commissioners hereby approve….. as a Temporary Registered Consignee* under the provisions of Section 109IA of the Finance Act, 2001 for the purpose of receiving on an occasional basis duty-suspended Excisable products **(specify eg wines/beer/spirits**) in case / keg from other EU Member States at the designated premises of

This approval is effective from, subject to compliance with and acceptance in writing by……. of the conditions at Annex 1.

_____
Assistant Principal Officer

* A Temporary Registered Consignee who exceeds twelve consignments (Duty-Suspended) in a calendar year, must be registered with the full responsibilities of a Registered Consignee including the provision of security in advance of the dispatch of the consignment.

Annex 1

STANDARD CONDITIONS OF APPROVAL FOR A TEMPORARY REGISTERED CONSIGNEE

A Temporary Registered Consignee must

1. Have EMCS (Excise Movement and Control System) facility, or access to EMCS (Excise Movement and Control System) facility in order to receipt e-AD's (electronic-Administrative Documents) in respect of duty-suspended consignments of Excisable products.

2. If applicable register with ROS (link to revenue.ie).

3. Apply for digital sub certificate (sub user digital cert) of administrators certificate, with permissions for EMCS in respect of each SEED (System for Exchange of Excise Data) number issued by Control Officer in respect of each duty-suspended consignment of Excisable products to be received (link to revenue.ie).

4. Inform Revenue Officer if person other than direct employee of Registered Consignee is authorised to use digital sub certificate (sub user digital cert), in order to receipt e- AD's (electronic-Administrative Document's) in respect of duty –suspend consignments of excisable product.

5. Receipt or have receipted all e-AD's (electronic- Administrative Documents) post arrival of duty-suspended consignments of excisable products.

6. If required hold a valid Excise licence.

7. Deliver to the Revenue officer at least one full working day in advance of the dispatch of the consignment a written declaration in a manner prescribed by the Revenue Officer (advance declaration) relating to that consignment. The address of the designated premises to which the consignment is to be delivered will be included in this advance declaration.

8. Pay the Excise Duty and VAT on the consignment by way of Excise Duty Entry in advance of the dispatch of the consignment.

9. Deliver the duty guarantee document relating to the consignment to the Revenue Officer.

10. Provide the relevant SEED number issued by the Revenue Officer for consignment to the warehouse of dispatch.

11. Undertake to neither hold nor dispatch excisable products under a duty-suspension arrangement.

12. Arrange to have consignment conveyed directly and intact to the designated premises, such premises will comply with health and safety legislation, and other regulatory requirements.

13. On arrival of the consignment at the designated premises immediately notify the Revenue Officer of such arrival.

14. Retain the consignment intact at the designated premises until such time as it has been examined or authorised for release.

15. Notify all losses or discrepancies in consignments to the Revenue Officer as soon as they come to notice.

16. Consent to all monitoring and stock checks to enable the Revenue Officer to verify what consignments have actually been received, and that the excise duty to which they are liable has been paid.

17. Retain records and accounts in the manner required by the Revenue Officer for a period of six years.

18. Furnish returns of stocks received and duty payments in the form acceptable to the Revenue Officer, on the last working day of the month.

19. Allow official access to premises, records and stocks and allow books and records and/or copies thereof be taken if required.

20. Ensure that all internal movements of excisable products for which duty has been paid or accounted for are accompanied by documents or invoices containing references sufficient to establish such duty payments.

21. Accept that the Revenue Officer may at any time for reasonable cause vary this authorisation.

The designated premises referred to in condition 12 above are at

Date of issue

Annex 2
Acceptance of Conditions

I, _____ (name in block capitals) am authorised to act for and on behalf of ……. confirm that I have read and understood the conditions numbered 1 to 21 attaching to the Temporary Registered Consignee Approval Order dated ……**,** and agree on behalf of……. .to be bound by them. I understand that breach of these conditions may be an offence and may result in prosecution and/or withdrawal of approval. I have initialled and dated each page (3) of a copy of the Temporary Registered Consignee Approval Order and the conditions attached thereto, (Three pages, in total), which will be retained by the Revenue Officer

Signature_____

Designation Managing Director/Company Secretary/Owner if sole trader*

Date_____

Delete, as appropriate*

APPENDIX E

Standard Approval Order for a Tax Representative

This Template is to be used for approving a Tax Representative

Each Approval Order must be accompanied by Conditions (Annex 1) and a declaration of acceptance (Annex 2), to be signed by the applicant.

Officers should note that the conditions at Annex 1 are those that will apply in most cases. However, depending on circumstances of application it may at times be necessary to alter these conditions.

In the event that further specific conditions are applied in particular cases by the Revenue Commissioners, such conditions should also be included

Company/Individual**:**

Ref File no.

Approval as a Tax Representative

To whom it may concern

I refer to your application for approval as a Tax Representative

I am directed by the Revenue Commissioners to forward to you the enclosed Tax Representative Approval Order dated… and a copy of this order.

Please return:

1. The Tax Representative Approval Order and the Annex 1 conditions with each page initialled and dated (2 pages in all) and

2. Please also return the signed acceptance of the conditions at Annex 2 as soon as possible to:

Yours sincerely

_____
Assistant Principal

Ref:

Tax Representative Approval Order

Tax Representative:
Name:
Address:

The Revenue Commissioners hereby approve…… to act as a Tax Representative on behalf of…… under the provisions of Section 109 (U) (2) of the Finance Act, 2001.

This approval is effective from……, subject to compliance with and acceptance in writing by……. of the conditions at Annex 1.

Yours Sincerely

_____
Assistant Principal

Annex 1

STANDARD CONDITIONS OF APPROVAL FOR A TAX REPRESENTATIVE

A Tax Representative must:

1. Provide advance declaration at least one working day in advance of arrival
2. Pay or secure the proper duty to the designated Revenue Officer by means of Excise Duty Entry (Direct Debit Deferred not mandatory) prior to dispatch of consignment
3. Nominate a designated premises or place of presentation
4. Notify the Revenue Officer of the arrival of the consignment at the designated premises or place of presentation
5. Hold consignment intact until such time as it has been examined or authorised for release by the Revenue Officer
6. Hold a current Tax Clearance Certificate.
7. Keep records and accounts of all excisable products on which duty was paid for a period of six years and make them available to Revenue Officer for inspection on request.
8. This approval may be varied or revoked at any time for reasonable cause. In such event the Tax Representative will be notified in writing by the Revenue Commissioners and given fifteen working days from that date to make representations to them on the matter.

The designated premises/place of presentation referred to in condition 4 above are at

Date of issue

Annex 2

Acceptance of Conditions

I, _____ (name in block capitals) am authorised to act for and on behalf of….. confirm that I have read and understood the conditions numbered 1 to 8 attaching to the Tax Representative Approval Order dated **,** and agree on behalf of…… .to be bound by them. I understand that breach of these conditions may be an offence and may result in prosecution and/or withdrawal of approval.

Signature_____

Designation Managing Director/Company Secretary/Individual*

Date_____

Delete, as appropriate*

APPENDIX F

Links to Internal Revenue Documents

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

APPENDIX G

Terms & Conditions applying to the Movement of Duty Suspended Mineral Oil from Northern Ireland to the State by Road.

Annex 1 – Registered Consignee – Terms and Conditions of Approval

Registered Consignee Details	
Name	
Address	
VAT No	
IERT No	
AFTL Licence No	
MFTL Licence No	
Agent Name	
Agent Address	

The terms and conditions outlined hereunder apply to the above Registered Consignee in relation to direct deliveries of duty-suspended mineral oil by road from Northern Ireland to the State. The Registered Consignee must:

1. Be registered for VAT.

2. Enter into a Payment on Account arrangement with Revenue to secure payment of duties due. Payments can be made by Electronic Funds Transfer (E.F.T.) directly to a Revenue bank account. Contact your Revenue Divisional Accounts office to make the necessary arrangements. List of offices are available at Appendix 7, EEDS Trader Guide available on the Revenue website www.revenue.ie.

3. Input an Excise Duty Entry (E.D.E) to the AEP system and pay the appropriate duty prior to the commencement of each movement.

4. Ensure that the eAD (electronic Accompanying Document) contains the delivery address of the first customer as detailed in the Advance Notification Document as outlined in Condition 6.

5. Ensure that all consignments of marked gas oil or marked kerosene on which a reduced rate of mineral oil tax is claimed are marked in accordance with the requirements of the Mineral Oil Tax Regulations, 2012 and are intended for a purpose other than combustion in the engine of a motor vehicle, and that a declaration to this effect is included in the accompanying delivery document or equivalent commercial documentation or as otherwise required by Revenue.

6. Provide ‘Advance Notification of Loading’ via email of all consignments of Marked Gas Oil, Ultra Low Sulphur Marked Gas Oil or Marked Kerosene to

Revenue. Advance Notification must be sent by secure email to Revenue's Large Corporates Division. Advance Notifications must be provided at least 3 hours in advance of dispatch of consignments dispatched between 8 a.m. and 8 p.m. For Consignments dispatched between the hours of 8 p.m. and 8 a.m. (of the following day), notification must be provided at least 3 hours in advance of dispatch **and** not later than 5 p.m. on the day of, or prior to, dispatch.

Ensure that the subject line of the Advance Notification as prescribed above states the IERT number of the Registered Consignee. Ensure that the body text of the notification states in separate lines and numbered as follows: (i) Name & Address of Consignor; (ii) Estimated Time of Dispatch; (iii) The subject Estimated Time of Arrival; (iv) Full description of the Product Ordered; (v) Quantity Ordered; (vi) Vehicle Registration Number; (vii) Tanker Identification Number; (viii) Name & Address of the Transporter of the Consignment; (ix) Customer Name; (x) Address of Premises to which Consignment is to be Delivered; (xi) Customer's Mineral Oil Trader/'s Licence Number/s or VAT Number/s (where applicable), (xii) Route to be followed by consignment including crossing of Land Frontier.

7. Ensure that for every 'Advance Notice of Loading' as provided under Condition 6, a 'Notification of Actual Loading' of all consignments of Marked Gas Oil, Ultra Low Sulphur Marked Gas Oil or Marked Kerosene is emailed to Revenue at the time of loading. Notification of Actual Loading must be sent by secure email to Revenue's Large Corporates Division before the consignment departs the Loading Depot.

   The subject line of the 'Notification of Actual Loading' as prescribed above should state the IERT number of the Registered Consignee. The body text of the notification should state in separate lines and numbered as follows: (i) ARC number (Administrative Reference Code) of the e-AD proper to the consignment, (ii) Name & Address of Consignor; (iii) Actual Time of dispatch; (iv) Time of Arrival; (v) Full Description of the Product Loaded; (vi) Quantity of Product Loaded, (vii) Vehicle Registration Number, (viii) Tanker Identification Number (ix) Name & Address of the Transporter of the Consignment, (x) Customer Name, (xi) Address of Premises to which consignment is to be delivered; (xii) Customer's Mineral Oil Trader/s' Licence Number/s or VAT Number/s (where applicable). (xiii) Route to be followed by consignment including crossing of the Land Frontier.

8. Ensure that where a consignment of Mineral Oil is being consigned to multiple consignees, full details of all such consignees, including the delivery address of each consignment, the order in which the deliveries will take place, the time of arrival of the first delivery, and the quantity of product for each such consignee must be provided to the person in charge of the delivery vehicle.

9. Shall ensure that the person in charge of the delivery vehicle is provided with all documents referred to in Condition 4, Condition 6 and Condition 7; or equivalent commercial documents that must contain all the information specified in these conditions and that such documents accompany the consignment at all times and the person in charge of the delivery vehicle shall make such documents available to a Revenue Officer when requested.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[…]

12. Hold valid Mineral Oil Traders' Licences, and comply with conditions and regulations relating thereto, including timely submission of the electronic Return of Oil Movements (ROM1) required from January 2013 and give an undertaking not to supply mineral oil to unlicensed traders.

13. Comply with all relevant regulations pertaining to the intra-EU movements of excisable products.

14. Have EMCS (Excise Movement and Control System) facility, or access to EMCS facility that will enable receipt of e-ADs (electronic Administrative Documents) in respect of duty-suspended consignments of excisable products.

15. Register with ROS.

16. Apply for digital sub certificate (sub user digital cert) of administrator's certificate, with permissions for EMCS.

17. Provide details to Revenue Officer of persons other than direct employee of Registered Consignee, authorised to use digital sub certificate (sub user digital cert), in order to receipt e-AD's (electronic-Administrative Documents) in respect of duty-suspended consignments of excisable products.

18. Ensure that for single deliveries, the delivery address details of the customers are enumerated on all e-ADs, and for multiple deliveries ensure that the delivery address details of the first customer are enumerated on all e-AD's

19. Where a hard copy of the e-AD is not available, the accompanying delivery document or equivalent commercial document must bear the ARC number of the e-AD.

20. A copy of the delivery document or equivalent commercial document must be provided to the customer on delivery of the consignment for retention by the customer.

21. Receipt or have receipted all e-ADs (electronic Administrative Documents) post arrival of duty-suspended consignments of excisable products.

22. Guarantee payment of excise duty in circumstances where s/he acts as guarantor for any duty liability that may arise during the intra - Community movement of excisable product.

23. Neither hold nor dispatch excisable products under a duty-suspension arrangement.

24. Arrange to have consignment conveyed directly and intact to the designated delivery address as enumerated on the Prior Notice of Arrival and e-AD

25. Ensure that when Revenue decide to examine a consignment, the consignment will remain at the place of delivery for a period of 2 hours from the time of arrival prior to discharging the consignment.

26. Ensure that when a Revenue Officer selects a consignment for examination, the accompanying commercial documentation and EDE are made available for inspection, and any assistance required for the purpose of carrying out an official physical examination of the consignment must be duly provided, either at the deliver premises or en-route to such premises.

27. Make the appropriate books and records available to Revenue for examination.

Revenue may at any time for reasonable cause, and following such notice as is reasonable in the circumstances, revoke or vary these Terms and Conditions of Approval.

Acceptance of Conditions

I, _____ (name in block capitals) am authorised to act for and on behalf of XXXXXXX, and I confirm that I have read and understood the conditions numbered 1 to 27 attaching to the Registered Consignee Approval Order dated XX/XX/XXXX**,** and agree on behalf of XXXXXXXXX to be bound by them. I understand that a breach of these conditions may be an offence and may result in prosecution and/or withdrawal of approval. I have initialed and dated each page (4) of a copy of the Registered Consignee Approval Order and the conditions attached thereto, (four pages, in total), which will be retained by Revenue.

Signature_____

Designation_____
*Managing Director/Company Secretary/Owner (if sole trader)

Date_____
*Delete, as appropriate